

## **Recommendations for ISSB/SASB, Policy-Makers, Investors and Corporate Leaders: How To Improve ISSB/SASB Reporting To Drive Better Societal And Financial Performance**

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## INTRODUCTION

Environmental, social, and governance (ESG) reporting metrics have taken on increasing importance as regulators and other stakeholders require investors and corporates to report on their ESG performance. The International Sustainability Standards Board (ISSB), which includes Sustainability Accounting Standards Board (SASB) industry-specific metrics, is not only the most used voluntary reporting standard, but is increasingly being used by national governments to inform their mandatory ESG reporting requirements.

While these reporting standards primarily exist to improve transparency and accountability, ultimately, they can also improve societal and financial performance. The challenge for corporates, investors, standard-setters, and regulators is to ensure that these standards do drive better performance. This requires companies to design and execute effective sustainability strategies aimed at tackling material ESG issues as well as tracking the consequent financial benefits such as improved revenue growth or reduced costs.

Unfortunately, our research finds that the reporting metrics as currently constructed are unlikely to drive appreciably better ESG or financial performance. This review and set of recommendations focus on SASB reporting metrics by industry vertical, with a goal of encouraging ISSB/SASB to improve their standards and helping policy-makers understand the limitations of the current standards. We also aim to help investors and corporate leaders improve their metrics, regardless of whether SASB does, if they want to drive enterprise value and societal improvements through their sustainability strategies.

## CHALLENGES WITH SASB METRICS

There are four challenges associated with SASB/ISSB as currently constructed: 1) most reporting metrics are activities/outputs rather than outcomes; 2) most metrics are neutral or risk-focused rather than opportunity-focused; 3) ESG reporting metrics neither integrate financial performance nor provide guidance on how to understand and drive better financial performance; and 4) many companies and investors tend to focus on these reporting metrics as the beginning and end of their sustainability initiatives, which given the above weaknesses, are unlikely to drive sustainability or financial improvement.

Our assessment of SASB metrics, together with our work with companies who report to SASB, finds that SASB metrics are primarily process/output-based versus performance/outcome-based. This is important because process/output-based metrics such as whether or not a company has a policy in place do not shed light on societal or financial performance. Some 72% of SASB metrics are output-based. In our review, we have edited the metrics to convert many into outcomes, resulting in 46% outcome-based.

Certain verticals are also missing material metrics on topics such as diversity and circularity. Social metrics seem to be lacking the most. However, in alignment with SASB's focus on the most financially material metrics, we kept our recommendations for new metrics to a minimum.

Finally, the majority of SASB's existing metrics (including our proposed revisions) are neutral or risk metrics. The neutral metrics provide a snapshot of performance but do not help us understand what the positive or negative financial impact might be. For example, tracking greenhouse gas (GhG) emissions, even reducing them, does not tell us if we have reduced a financial risk or created revenue growth. The risk metrics focus on mitigating environmental and social risks that could threaten the bottom line but the standards overall do not adequately explore the upside such as operational efficiency and innovation and growth.

We did not make recommendations to address this weakness because there are two paths to potentially follow: 1) change the metrics to integrate financial metrics with the ESG metrics (e.g. energy savings associated with energy management); or 2) provide guidance on which metrics can drive value (e.g. note that improved energy management can reduce energy pricing volatility, increase operational efficiency, and reduce potential or existing carbon fees). The NYU Stern Center for Sustainable Business' Return on Sustainability Investment ([ROSI™ methodology](#)) provides insights into the latter: it maps drivers of better financial performance due to sustainability practices by both industry and strategy (e.g. decarbonization, circularity, employee relations).

## OBSERVATIONS

We assessed SASB's metrics by assigning each of three categories – activity, output, and outcome – to determine level of impact.

Figure 1 illustrates the difference between activities, outputs, and outcomes.

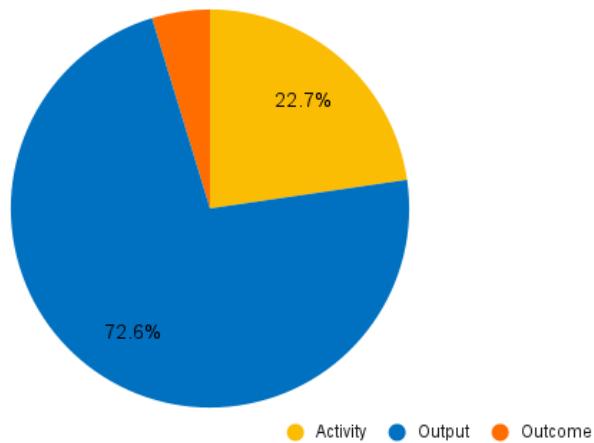


**Activity Metrics:** Activity metrics encourage organizations to describe the environment of a given issue and what needs to be done, without actually implementing said activities. Often, they describe strategies or risks and opportunities. Activity metrics do not require organizations to monitor these strategies' results or develop recommendations. We added additional metrics to accompany some activity metrics to include more actionable solutions. Others we preserved because although they do not hold organizations accountable to a goal, some activity metrics provide useful insights.

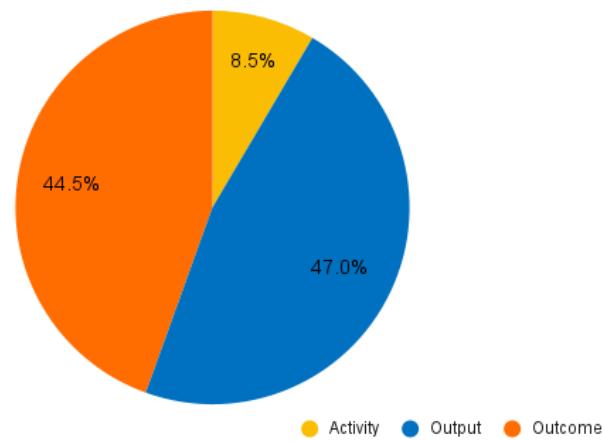
**Output Metrics:** We classified output metrics as those that document an output such as a policy or training or a chemical/greenhouse gas metric, but do not drive or document specific improvements. We improved some output metrics by requesting data for a one year minimum and recommending three years of data for organizations to demonstrate their progress. We also converted output metrics into outcome metrics when possible, by adding requirements for short and long-term targets, disclosure of the base year, and performance to those targets. Without targets, it is challenging to monitor performance outcomes. Further, we indicated that disclosures should include a description of the target-setting process and the suitability of those targets to reach company goals and commitments. These metrics allow organizations to set targets to improve their efforts and document performance.

Figure 2 illustrates metric classifications before and after our revisions.

Summary Industry SASB Metric Composition - Current



Summary Industry SASB Metric Composition - Revised



## RECOMMENDATIONS

### Move from Activity/Output to Outcome

Most current SASB metrics do not require setting targets and tracking performance over time. However, if there is no target established, how can we assess if the progress is meaningful or not? We have adjusted metrics, where possible, to include past performance and targets.

For example, the number of recalls is a material issue for the automotive sector. But the SASB metrics just ask for the total number of recalls, which gives us no sense of performance. We have adjusted the metric as follows: (1) number of vehicles recalled in current year (a) short and long-term targets with a defined period; (b) base year; (c) performance to time-based targets.

This revision does not address the cost of these recalls and in separate research we have found that companies only track the direct costs of fixing the faulty component, but in fact, there are many other costs ranging from litigation, media outreach, crisis management time and effort, employee training, and new systems to avoid recurrence of the problem, etc. This underscores our concern that identifying something as financially material does not actually drive better tracking or assessment of the financial impacts.

In another example from the agricultural products sector, SASB asks for: “the percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard, and percentages by standard.” We added the following: (1) percentage of agricultural products sourced by all suppliers that are certified to a third-party environmental and/or social standard; (2) percentages by standard; (a) short- and long-term target with a defined period; (b) base year; (c) performance to time-based targets.

Again, this does not by itself determine whether financial value will be created, but our research has found that sustainable sourcing with certification programs does lead to improved sales and marketing benefits, as well as reduced supply chain risk.

In a final example from the insurance sector, SASB asks for: “a description of approach to incorporation of environmental, social, and governance (ESG) factors in investment management processes and strategies.” We turned this activity into an outcome-oriented metric as follows: number and total value of investments incorporating the integration of (1) environmental, social, and governance (ESG) factors; (a) Short and long-term targets with a defined period; (b) base year; (c) performance to time-based targets.

To understand if this shift had financially material results, we would need to add another metric asking for performance of the investment portfolio against a conventional benchmark.

## **Four Additions Across All Industries:**

We have identified four categories of metrics that we believe should be improved or added across all the sectors: GhG emissions; living wage; diversity equity & inclusion (DEI); and circularity. We support SASB's focus on material topics, and thus limited our recommendations to relatively few new metrics, while assessing some missing metrics as financially material.

**Greenhouse Gas Emissions:** We revised SASB's greenhouse gas emissions for scope 1, 2, and 3 metrics. We added our recommendation for making a net zero commitment, alignment with Science Basted Targets initiative (SBTi), reporting to Task Force on Climate-related Financial Disclosures (TCFD), auditing to a third party, and documenting performance. Greenhouse gas emission reporting is very challenging and is most reliable when it includes the expertise of outside organizations. For organizations to be held accountable for their targets, it is best to develop targets aligned with 2030 and 2050 goals. We revised energy transition-related metrics to have short-term and long-term targets for 2030 and 2050. For example: 1) commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi; (2) reporting to TCFD; (3) third-party audited; (4) emissions reductions data for last year at minimum, up to 3 years recommended; (5) analysis of performance against targets.

**Living Wage:** We recommend that SASB document the percentage of employees earning a living wage by the type of employee and region. According to JUST Capital research, more than 51% of the Russell 1000 do not pay employees a living wage. In a NYU Stern Center for Sustainable Business report, "[What We Measure Today Does Not Matter When It Comes to Jobs](#)," the authors describe how ESG reports do not include employees' financial security. Organizations should pay employees enough to cover basic needs in any role across industries. SASB could greatly benefit from requiring disclosure of employees paid a living wage. Organizations should adopt and disclose a standard definition of 'living wage,' aligned to third parties, such as the Global Living Wage Coalition. For example, a better metric would be: percentage of employees classified by type of employee and region paid a living wage; (a) Short and long-term targets with a defined period; (b) base year; (c) performance to time-based targets.

**Diversity, Equity and Inclusion:** SASB should require assessment of diversity, equity, and inclusion across all industries with time-based targets as a material issue. We suggest diversity metrics for historically underrepresented groups, which include gender equality, disability inclusion, LGBTQIA+ inclusion, ethnic diversity, racial diversity, and more. Additionally, we encourage organizations to report on pay gap ratios by diversity classification and to report EEO-1 reports publicly. According to research by JUST Capital, organizations that publicly report their EEO-1 report are more transparent about pay equity data. SASB can measure voluntary and involuntary turnover by historically underrepresented groups as one of the ways to evaluate how organizations support diverse talent. Organizations should adopt and disclose a standard definition for 'diverse' or 'historically underrepresented' groups, aligned to third parties where applicable. For example: percentage of diverse employees by historically underrepresented group

by level in current year; (a) Short and long-term targets with a defined period; (b) base year; (c) performance to time-based targets.

**Circularity:** We suggest a metric on the circular economy for most industries. Organizations from consumer goods to the construction sector face pressure to make the supply chain more circular and minimize waste. This is a material financial issue as circularity can provide operational efficiencies – enabling less virgin material and waste disposal costs, among other benefits. According to research by the Ellen MacArthur Foundation, changing how goods are produced and used can mitigate 45% of CO<sub>2</sub> emissions. The metric includes tracking the percentage of products made from recycled and reused materials from production and end-of-life materials and the rate of recyclable products. This outcome metric comprises short- and long-term targets, base year, and performance. For example: Percentage of products made from (1) recyclable materials; (2) recycled material; and 3) reused materials from production/end of life; (a) Short and long-term targets with a defined period; (b) base year; (c) performance to time-based targets.

### **Sector-Specific Recommendations:**

**Agriculture:** According to the Food and Agriculture Organization of the United Nations, the agricultural industry is responsible for about 90% of global deforestation. The United Nations Convention to Combat Desertification projected that soil degradation can cost \$23 trillion in food, ecosystem services, and income losses by 2050. Research from Columbia's Climate School finds that soil contains more than three times as much carbon in the earth's atmosphere and four times as much as in living plants and animals combined. SASB should require organizations to report commitments to reduce deforestation. Moreover, SASB should require reporting on regenerative agriculture as healthier soil has the potential to offset emissions by 15% as well as improved crop productivity and resilience.

**Worker Welfare:** As global temperatures continue to rise, sectors with an outdoor workforce, such as agriculture and construction, should have protocols to protect their employees. Not all local governments have enforceable regulations to support the health and safety of employees in extreme temperatures. The Occupational Safety and Health Administration (OSHA) requires organizations to report accidents from heat-related illnesses, but it does not require organizations to implement strategies. We recommend that SASB require the agriculture and construction sectors to establish protocols that protect employees from extreme heat.

**Mining:** With global demand for metals and mining increasing, SASB should encourage socially and environmentally responsible mining practices. The metal and mining industry often violates the human rights of employees and local and indigenous communities. Some organizations have taken local communities' land without consent, have not provided safe working conditions, and are heavy polluters of land, air, and water. We suggest that SASB require reporting to the Initiative for Responsible Mining Assurances (IRMA). IRMA sets

voluntary standards and offers independent third-party assessments and certifications for positive performance. These standards include criteria for environmental impacts, social responsibility, and business integrity.

**Healthcare:** The healthcare industry is responsible for 4.4% of global greenhouse gas emissions. The Biden Administration collaborated with the Department of Health and Human Services to create the HHS Climate Pledge. It includes commitments for emissions reduction and a climate resilience plan for marginalized communities that experience disproportionate effects of climate change. We encourage SASB to track signatories' adherence to the HHS Climate Pledge.

## RECOMMENDED SPECIFIC CHANGES TO THE SASB METRICS

The **Appendix** includes our recommended changes to the SASB metrics by industry vertical to improve the connection to performance as well as additional metrics on topics we believe are material. In order to improve the likelihood of incorporation of our suggestions, we have kept the changes and new metrics also to a minimum. We have not tackled the challenge related to the lack of integration of actual financial performance but refer ISSB/SASB, policy-makers, investors, and corporate leaders to our Return on Sustainability Investment ([ROSI™](#) [methodology](#) which has mapped drivers of better financial performance to sustainability practices by both industry and strategy (e.g. decarbonization, circularity, employee relations).

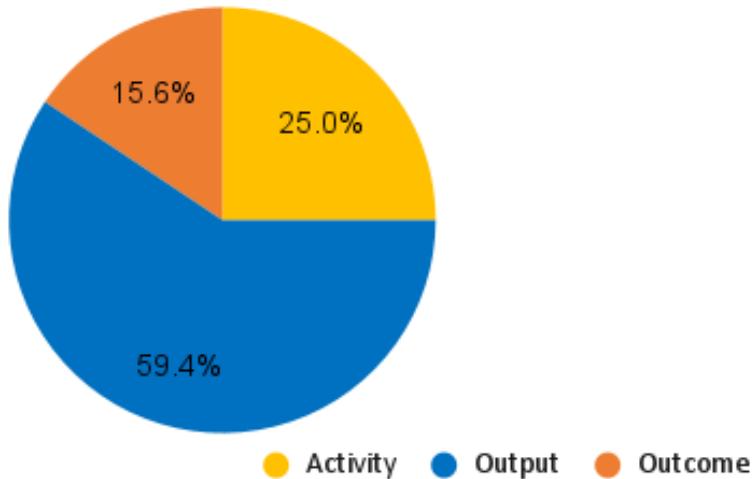
## Appendix

### Recommended Changes to the SASB Metrics by Industry Vertical

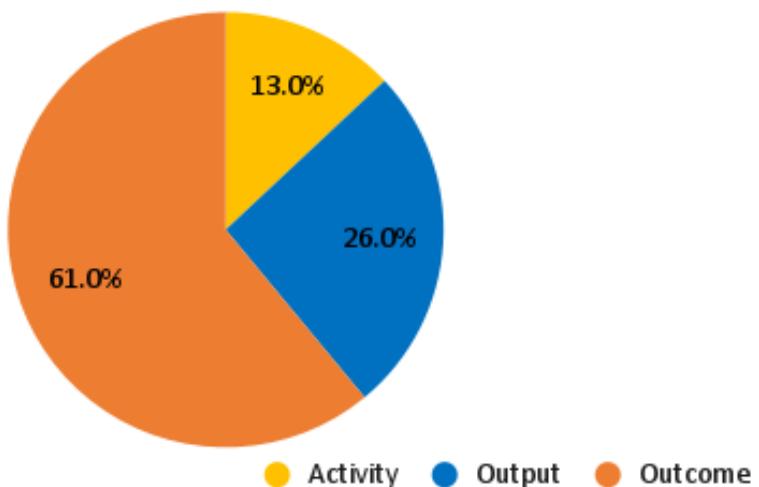
Key: For each vertical, we have included a figure that summarizes the outcome/output metrics before and after our changes. Within the tables, the colors differentiate existing, revised, and new metrics. Existing SASB metrics are white. Updated metrics are green, and new metrics are blue.

#### Consumer Goods | Metric Classifications Before and After Revisions

Consumer Goods SASB Metric Classification - Current



Consumer Goods SASB Metric Classification - Revised



## Consumer Goods: Apparel, Accessories & Footwear

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY CLASSIFICATION
<b>Management of Chemicals in Products</b>	Discussion of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	n/a	CG-AA-250a.1	No
	(1) Disclosure of restricted substances list (RSL) (2) Third party verification of RSL through American Apparel & Footwear Association (AAFA) or equivalent (3) Percentage of products with RSL in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Outcome

	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	n/a	CG-AA-250a.2	No	Activity
	Percentage of products with third-party certifications like Intertek Eco - Certification or equivalent to verify chemical content in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Environmental Impacts in the Supply Chain Management</b>	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreement	Quantitative	Percentage (%)	CG-AA-430a.1	No	Output

	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreements (3) Third party waste water standards like Institute of Public and Environmental Affairs or equivalent (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment	Quantitative	Percentage (%)	CG-AA-430a.2	No	Output

	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Labor Conditions in the Supply Chain</b>	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, (3) percentage of total audits conducted by a third-party auditor	Quantitative	Percentage (%)	CG-AA-430b.1	No	Output
	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labor code of	Quantitative	Percentage (%)		No	Outcome

	conduct, (3) percentage of total audits conducted by an independent third-party auditor in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time based targets					
	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	Quantitative	Rate	CG-AA-430b.2	No	Outcome
	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Rate		No	Outcome
	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Discussion and Analysis	n/a	CG-AA-430b.3	No	Activity

<b>Raw Materials Sourcing</b>	(1) List of priority raw materials; for each priority raw material: (2) environmental and/or social factor(s) most likely to threaten sourcing, (3) discussion on business risks and/or opportunities associated with environmental and/or social factors, and (4) management strategy for addressing business risks and opportunities	Discussion and Analysis	n/a	CG-AA-440a.3	No	Activity
	(1) Amount of priority raw materials purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental and/or social standard, by standard	Quantitative	Metric tons (t)	CG-AA-440a.4	No	Outcome

	<p>(1) Amount of priority raw materials purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental and/or social standard, by standard in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Metric tons (t), Percentage (%)			No	Outcome
<b>New Metrics</b>							
<b>Animal Welfare and Use</b>	<p>(1) Percentage of products containing animal-based ingredients</p> <p>(2) percentage with third-party certifications by category</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)	-		No	Outcome

	(1) Percentage of vegan products (2) percentage with third-party certification (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Percentage (%)	No	Outcome	

	performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output
<b>Labor Rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined	Quantitative	Percentage (%)		No	Outcome

	period (b) base year (c) performance to time-based targets					
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## Consumer Goods: Appliance & Manufacturing

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY CLASSIFICATION
Product Safety	Number of (1) recalls issued and (2) total units recalled	Quantitative	Number	CG-AM-250a.1	No Output
	Number of (1) recalls issued and (2) total units recalled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number & Percentage (%)	CG-AM-250a.2	No Output
	Discussion of process to identify and manage safety risks associated with the use of its products	Discussion and Analysis	n/a	CG-AM-250a.2	No Activity

	Percentage of products that undergo testing and third-party certifications for safety (a) Short and long-term targets with a defined period (b) base year (c) performance to time based targets.	Quantitative	Percentage (%)	CG-AM-250a.3	No	Outcome
	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative	Reporting currency	CG-AM-250a.3	No	Output
	Total amount of monetary losses as a result of legal proceedings associated with product safety in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)	CG-AM-250a.3	No	Output

<b>Product Lifecycle Environmental Impacts</b>	Percentage of eligible products by revenue certified to the ENERGY STAR® program	Quantitative	Percentage (%) by revenue	CG-AM-410a.1	No	Outcome
	Percentage of eligible products by revenue certified to the ENERGY STAR® program (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by revenue	CG-AM-410a.1	No	Outcome
	Percentage of eligible products certified to an Association of Home Appliance Manufacturers (AHAM) sustainability standard	Quantitative	Percentage (%) by revenue	CG-AM-410a.2	No	Outcome

	<p>Percentage of eligible products certified to a third-party standard like Association of Home Appliance Manufacturers (AHAM) or equivalent</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%) by revenue	CG-AM-410a.2	No	Outcome
	Description of efforts to manage products 'end-of-life impacts	Discussion and Analysis	n/a	CG-AM-410a.3	No	Output
<b>New Metrics</b>						

<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
DEI	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1	Discussion and Analysis	n/a	Yes	Output	

	or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Labor Rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

<b>Consumer Goods: Building Products &amp; Furnishings</b>					
TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY CLASSIFICATION

<b>Energy Management in Manufacturing</b>	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	CG-BF-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)	CG-BF-130a.2	No	Outcome
<b>Management of Chemicals in Products Management</b>	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	n/a	CG-BF-250a.1	No	Activity

	(1) Disclosure of toxic chemicals list (2) Percentage of products with toxic chemicals in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	CG-BF-250a.1	No	Outcome
	Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards	Quantitative	Percentage (%) by revenue	CG-BF-250a.2	No	Outcome
	Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards in current year (a) Short and long-term targets with a defined period (b) base	Quantitative	Percentage (%) by revenue, Percentage (%)	CG-BF-250a.3	No	Outcome

	year (c) performance to time-based targets						
<b>Product Lifecycle Environmental Impacts</b>	Description of efforts to manage product lifecycle impacts and meet demand for sustainable products	Discussion and Analysis	n/a	CG-BF-410a.1	No	Output	
	(1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled	Quantitative	Metric tons (t), Percentage (%) by weight	CG-BF-410a.2	No	Output	

	(1) Weight of end-of-life material recovered, (2) Percentage of recovered materials recycled in current year (a) Short and long term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%) by weight, Percentage (%)	CG-BF-410a.3	No	Outcome
<b>Wood Supply Chain Management</b>	(1) Total weight of wood fiber materials purchased, (2) percentage from third-party certified forestlands, (3) percentage by standard, and (4) percentage certified to other wood fiber standards, (5) percentage by standard	Quantitative	Metric tons (t), Percentage (%) by weight	CG-BF-430a.1	No	Outcome

	(1) Total weight of wood fiber materials purchased, (2) percentage from third-party certified forestlands, (3) percentage by standard, and (4) percentage certified to other wood fiber standards, (5) percentage by standard (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%) by weight, Percentage (%)	CG-BF-430a.2	No	Outcome
<b>New Metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Percentage (%)	-	No	Outcome

	performance to time-based targets					
DEI	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with	Discussion and Analysis	n/a	Yes	Output	

	annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

	minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor Rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Consumer Goods: E-Commerce

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY CLASSIFICATION
<b>Hardware Infrastructure Energy &amp; Water Management</b>	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	CG-EC-130a.1	No Output
	Total energy consumed, (2) percentage grid electricity, (3) percentage renewable (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)	CG-EC-130a.1	No Outcome

	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	CG-EC-130a.2	No	Output
	Total water withdrawn, (2) total water consumed (3) volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	CG-EC-130a.2	No	Outcome
	Discussion of the integration of environmental considerations into strategic planning for data center needs	Discussion and Analysis	n/a	CG-EC-130a.3	No	Activity

	Total emissions from data centers (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t) CO <sub>2</sub> -e		No	Outcome
<b>Data Privacy &amp; Advertising Standards Management</b>	Number of users whose information is used for secondary purposes	Quantitative	Number	CG-EC-220a.1	No	Output
	(1) Number of users whose information is used for secondary purposes in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)	CG-EC-220a.1	no	Outcome
	Description of policies and practices relating to behavioral advertising and user privacy	Discussion and Analysis	n/a	CG-EC-220a.2	No	Activity
<b>Data Security</b>	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	CG-EC-230a.1	No	Activity

	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	Quantitative	Number, Percentage (%)	CG-EC-230a.2	No	Output
	Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected in current year (4) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)	CG-EC-230a.2	No	Output
<b>Employee Recruitment, Inclusion &amp; Performance</b>	Employee engagement as a percentage	Quantitative	Percentage (%)	CG-EC-330a.1	No	Output
	Employee engagement as a percentage in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	CG-EC-330a.1	No	Outcome

	(1) Voluntary and (2) involuntary turnover rate for all employees	Quantitative	Rate	CG-EC-330a.2	No	Output
	(1) Voluntary and (2) involuntary turnover rate for all employees (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate, Number	CG-EC-330a.2	No	Outcome
	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Quantitative	Percentage (%)	CG-EC-330a.3	No	Output

	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output
	Percentage of technical employees who are H-1B visa holders	Quantitative	Percentage (%)	CG-EC-330a.4	No	Output
	Percentage of technical employees who are H-1B visa holders, from pre-policy sources and as a result of enacted policies (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	CG-EC-330a.4	No	Outcome

<b>Product Packaging &amp; Distribution</b>	Total greenhouse gas (GHG) footprint of product shipments	Quantitative	Metric tons (t) CO <sub>2</sub> -e	CG- EC- 410a.1	No	Output
	Total greenhouse gas (GHG) footprint of product shipments in current year (a) Short and long- term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t) CO <sub>2</sub> -e, Percentage (%)	CG- EC- 410a.1	No	Outcome
	Discussion of strategies to reduce the environmental impact of product delivery	Discussion and Analysis	n/a	CG- EC- 410a.2	No	Output
	(1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable (a) Short and long- term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	CG- EC- 410a.2	No	Outcome

New Metrics:						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
<b>Labor Rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

## Consumer Goods: Household & Personal Products

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	CG-HP-140a.1	No	Output
	Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome

	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	CG-HP-140a.2	No	Activity
	Percentage of suppliers in compliance with wastewater discharge permits and/or contractual agreements in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Product Environmental, Health, and Safety Performance Management</b>	Revenue from products that contain REACH substances of very high concern (SVHC)	Quantitative	Reporting currency	CG-HP-250a.1	No	Output

	(1) Revenue from products that contain REACH substances of very high concern (SVHC) in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Revenue from products that contain substances on the California DTSC Candidate Chemicals List	Quantitative	Reporting currency	CG-HP-250a.2	No	Output
	(1) Revenue from products that contain substances on the California DTSC Candidate Chemicals List in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	Discussion of process to identify and manage emerging materials and chemicals of concern	Discussion and Analysis	n/a	CG-HP-250a.3	No	Activity
	(1) Percentage of products that contain chemicals listed in the "Safer Consumers Product Priority Work Plan" in current year (a) Short and long term target with a defined period (b) base year (c ) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Revenue from products designed with green chemistry principles	Quantitative	Reporting currency	CG-HP-250a.4	No	Outcome

	Percentage of products manufactured that are designed with green chemistry principles in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Packaging Lifecycle Management</b>	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	Quantitative	Metric tons (t), Percentage (%)	CG-HP-410a.1	No	Output
	Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable in current year (a) Short and long-term target with a defined period (b) base year (c)	Quantitative	Metric tons (t), Percentage (%)		No	Outcome

	performance to time-based targets						
	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	n/a	CG-HP-410a.2	No	Activity	
<b>Environmental &amp; Social Impacts of Palm Oil Supply Chain</b>	Amount of palm oil sourced, percentage certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book & Claim	Quantitative	Metric tons (t), Percentage (%)	CG-HP-430a.1	No	Outcome	

	Amount of palm oil sourced, percentage certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book & Claim (e) Short and long-term target with a defined period (f) base year (g) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)	CG-HP-430a.1	No	Outcome
<b>New Metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Percentage (%)	-	No	Outcome

	time-based targets					
DEI	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a)	Discussion and Analysis	n/a		Yes	Output

	Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
GHG Emissions	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	3 years recommended, (5) Analysis of performance against targets					
<b>Labor Rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Number and (2) percentage of facilities audited to a social responsibility code of conduct (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)	Toys: CG-TS-430a.1	No	Outcome
	(1) Direct suppliers' social responsibility audit (2) third-party verification (1) non-conformance rate and (2) associated	Quantitative	Rate	Toys: CG-TS-430a.2	No	Outcome

	<p>corrective action rate for (a) priority nonconformances and (b) other nonconformances</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>					
<b>Materials Sourcing &amp; Efficiency</b>	<p>Percentage of products with microplastics</p> <p>(a) Short and long term target with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)	-	No	Outcome

## Consumer Goods: Multiline and Specialty Retailers & Distributors

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY CLASSIFICATION
<b>Energy Management in Retail &amp; Distribution</b>	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	CG-MR-130a.1	No Output
	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)	CG-MR-130a.1	No Outcome
<b>Data Security</b>	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	CG-MR-230a.1	No Activity
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Quantitative	Number, Percentage (%)	CG-MR-230a.2	No Output

	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)	CG-MR-230a.2	No	Output
<b>Labor Practices</b>	(1) Average hourly wage and (2) percentage of in-store employees earning minimum wage, by region	Quantitative	Reporting currency, Percentage (%)	CG-MR-310a.1	No	Output
	(1) Average hourly wage and (2) percentage of in-store employees and contract employees earning minimum wage, by region (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Reporting currency, Percentage (%)		No	Outcome

	(1) Voluntary and (2) involuntary turnover rate for in-store employees	Quantitative	Rate	CG-MR-310a.2	No	Output
	(1) Voluntary and (2) involuntary turnover rate for in-store employees (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate, Number	CG-MR-310a.2	No	Outcome
	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	Quantitative	Reporting currency	CG-MR-310a.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with labor law violations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency		No	Output
<b>Workforce Diversity &amp; Inclusion</b>	Percentage of gender and racial/ethnic group representation for (1) management and (2) all other employees	Quantitative	Percentage (%)	CG-MR-330a.1	No	Output

	<p>Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome
	<p>Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome
	<p>(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity</p>	Discussion and Analysis	n/a		Yes	Output

	classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	Quantitative	Reporting currency	CG-MR-330a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with employment discrimination in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)	CG-MR-330a.2	No	Output
<b>Product Sourcing, Packaging &amp; Marketing</b>	Revenue from products third-party certified to environmental and/or social sustainability standards	Quantitative	Reporting currency	CG-MR-410a.1	No	Outcome
	(1) Revenue from products third-party certified to environmental and/or social sustainability standards	Quantitative	Reporting currency, Percentage (%)	CG-MR-410a.1	No	Outcome

	(a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	n/a	CG-MR-410a.2	No	Activity
	(1) Disclosure of toxic chemicals list (2) Percentage of products with toxic chemicals in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	n/a	CG-MR-410a.3	No	Activity

	<p>Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable, from pre-policy sources and as a result of enacted policies</p> <p>(a) Short and long-term target with a defined period            (b) base year            (c) performance to time-based targets</p>	Quantitative	Percentage (%)	CG-MR-410a.3	No	Outcome
<b>New metrics</b>						
<b>Circularity</b>	<p>Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life</p> <p>(a) Short and long-term targets with a defined period            (b) base year            (c) performance to time-based targets</p>	Quantitative	Percentage (%)	-	No	Outcome

<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome

<b>Labor Rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Reporting currency, Percentage (%)	CG-MR-310a.2	No	Outcome
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## Consumer Goods: Toys

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY CLASSIFICATION	
Chemical & Safety Hazards of Products	Number of (1) recalls and (2) total units recalled	Quantitative	Number	CG-TS-250a.1	No	Output
	Number of (1) recalls, (2) total units recalled, and (3) percentage of total product that are recalled in current year (4) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)	CG-TS-250a.1	No	Output
	Number of Letters of Advice (LOA) received	Quantitative	Number	CG-TS-250a.2	No	Output
	(1) Number of Letters of Advice (LOA) received in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)	CG-TS-250a.2	No	Output
	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative	Reporting Currency	CG-TS-250a.3	No	Output

	(1) Total amount of monetary losses as a result of legal proceedings associated with product safety in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting Currency, Percentage (%)	CG-TS-250a.3	No	Output
	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	n/a	CG-TS-250a.4	No	Activity
	(1) Disclosure of toxic chemicals list (2) Percentage of products with toxic chemicals in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	CG-TS-250a.4	No	Outcome
<b>Labor Conditions in the Supply Chain Management</b>	Number of facilities audited to a social responsibility code of conduct	Quantitative	Number	CG-TS-430a.1	No	Outcome

	(1) Number and (2) percentage of facilities audited to a social responsibility code of conduct (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)	CG-TS-430a.1	No	Outcome
	Direct suppliers' social responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) priority nonconformances and (b) other nonconformances	Quantitative	Rate	CG-TS-430a.2	No	Outcome
	(1) Direct suppliers' social responsibility audit (2) third-party verification (1) non-conformance rate and (2) associated corrective action rate for (a) priority nonconformances and (b) other nonconformances (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate	CG-TS-430a.2	No	Outcome
<b>New Metrics</b>						

<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
DEI	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

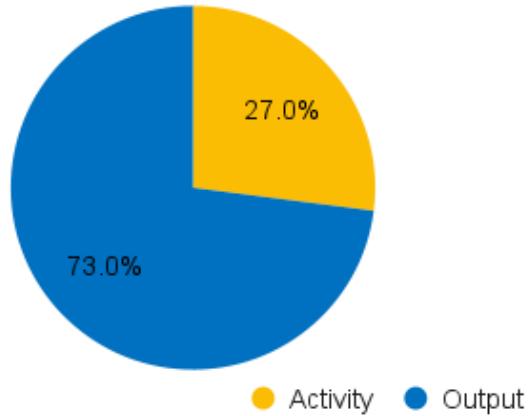
	<p>(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-1 or equivalent (3) Pay gap ratios by diversity classifications in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Discussion and Analysis	n/a	Yes	Output
<b>Labor Rights</b>	<p>Percentage of employees classified by type of employee and region paid a living wage</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)	No	Outcome

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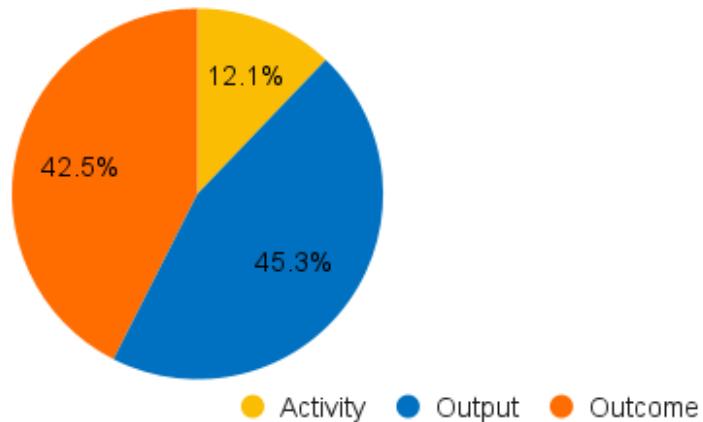
## Extractives & Minerals | Metric Classifications Before & After Revisions

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Extractives & Minerals SASB Metric Classification - Current



Extractives & Minerals SASB Metric Classification - Revised





## Extractives & Mineral Processing: Coal Operations

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse gas emissions	<del>Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations</del>	Quantitative	Metric tons (t) CO2-e, Percentage (%)	EM-CO-110a.1	No	Output
	<del>Discussion of long and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets</del>	Discussion and Analysis	n/a	EM-CO-110a.2	No	Output
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5)	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	EM-CO-140a.1	No	Output
	(1) Total water withdrawn, (2) total water consumed (3) volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress in current year	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome

	(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Number	EM-CO-140a.2	No	Output
	(1) Number of incidents of non-compliance associated with water quality permits, standards and regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Total weight of non-mineral waste generated	Quantitative	Metric tons (t)	EM-CO-150a.2	No	Output
Waste Management	(1) Total weight of non-mineral waste (2) percentage reduction in total weight of non-mineral waste generated in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome

	Total weight of tailings produced	Quantitative	Metric tons (t)	EM-CO-150a.3	No	Output
	(1) Total weight of tailings produced (2) percentage reduction in tailings produced in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome
	Total weight of waste rock generated	Quantitative	Metric tons (t)	EM-CO-150a.4	No	Output
	(1) Total weight of waste rock generated (2) percentage reduction in total weight of waste rock generated in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome
	Total weight of hazardous waste generated	Quantitative	Metric tons (t)	EM-CO-150a.5	No	Output
	(1) Total weight of hazardous waste generated (2) percentage reduction in total	Quantitative	Metric tons (t)		No	Outcome

	<p>weight of hazardous waste generated in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>					
	<p>Total weight of hazardous waste recycled</p>	Quantitative	Metric tons (t)	EM-CO-150a.6	No	Output
	<p>Total weight of hazardous waste recycled in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Metric tons (t)		No	Outcome
	<p>Number of significant incidents associated with hazardous waste management</p>	Quantitative	Number	EM-CO-150a.7	No	Output
	<p>Number of significant incidents associated with hazardous waste management in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Number		No	Outcome

	Description of waste management policies and procedures for active and inactive operations	Discussion and Analysis	n/a	EM-CO-150a.8	No	Output
	Description of environmental management policies and practices for active sites	Discussion and Analysis	n/a	EM-CO-160a.1	No	Activity
Biodiversity Impacts	(1) Commitment to International Finance Entity's (IFC) Performance Standards on Environmental and Social Sustainability for biodiversity (2) percentage of policies and practices that align with IFC Standards (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, percentage (%)		Yes	Outcome
	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	Quantitative	Percentage (%)	EM-CO-160a.2	No	Output
	Percentage of mine sites where acid	Quantitative	Percentage (%)		No	Output

	rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation in current year (4) data for last year at minimum, up to 3 years recommended					
	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Quantitative	Percentage (%)	EM-CO-160a.3	No	Output
	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
<b>Rights of Indigenous Peoples</b>	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Quantitative	Percentage (%)	EM-CO-210a.1	No	Output
	Percentage of (1) proved and (2) probable reserves in or near indigenous land in current year	Quantitative	Percentage (%)		No	Output

	(3) data for last year at minimum, up to 3 years recommended						
	Discussion of engagement processes and due diligence practices with respect to the management of indigenous rights	Discussion and Analysis	n/a	EM-CO-210a.2	No	Output	
	(1) Commitment to International Finance Entity's (IFC) Performance Standards on Environmental and Social Sustainability for Rights of Indigenous Peoples (2) percentage of policies and practices that align with IFC Standards (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, percentage (%)		Yes	Outcome	
<b>Community Relations</b>	Discussion of process to manage risks and opportunities associated with community rights and interests	Discussion and Analysis	n/a	EM-CO-210b.1	No	Activity	
	(1) Commitment to International Finance Entity's	Quantitative	Number, percentage (%)		Yes	Outcome	

	(IFC) Performance Standards on Environmental and Social Sustainability for community relations (2) percentage of policies and practices that align with IFC Standards (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Number and duration of non-technical delays	Quantitative	Number, days	EM-CO-210b.2	No	Output
<b>Labor Relations</b>	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees	Quantitative	Percentage (%)	EM-CO-310a.1	No	Output
	Number and duration of strikes and lockouts	Quantitative	Number, Days	EM-CO-310a.2	No	Output
<b>Workforce Health &amp; Safety</b>	(1) MSHA All-Incidence rate, (2) fatality rate, and (3) near miss frequency rate (NMFR)	Quantitative	Rate	EM-CO-320a.1	No	Output
	(1) MSHA All-Incidence rate, (2) fatality rate, and (3) near miss frequency	Quantitative	Rate			Outcome

	rate (NMFR) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
	Discussion of management of accident and safety risks and long-term health and safety risks	Discussion and Analysis	n/a	EM-CO-320a.2	No	Activity	
<b>Reserves Valuation &amp; Capital Expenditures</b>	Sensitivity of coal reserve levels to future price projection scenarios that account for a price on carbon emissions	Quantitative	Million metric tons (Mt)	EM-CO-420a.1	No	Output	
	(1) Sensitivity of coal reserve levels to future price projection scenarios that account for a price on carbon emissions in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Million metric tons (Mt)		No	Outcome	
	Estimated carbon dioxide emissions embedded in proven coal reserves	Quantitative	Metrics tons (t), CO2-e	EM-CO-420a.2	No	Output	
	(1) Estimated carbon dioxide emissions embedded in	Quantitative	Metrics tons (t), CO2-e		No	Outcome	

	proven coal reserves in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
	Discussion of how price and demand for coal or climate regulation influence the capital expenditure strategy for exploration, acquisition and development of assets	Discussion and Analysis	n/a	EM-CO-420a.3	No	Activity	
<b>Tailings Storage Facilities Management</b>	Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11)	Quantitative	Various	EM-CO-540a.1	No	Output	

	mitigation measures, (12) site-specific EPRP					
	Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Various	No	Outcome	
	Summary of tailings management systems and governance structure used to monitor and maintain the	Discussion and Analysis	n/a	EM-CO-540a.2	No	Activity

	stability of tailings storage facilities						
	Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	Discussion and Analysis	n/a	EM-CO-540a.3	No	Activity	
<b>Material Sourcing</b>	(1) Commitment to responsible mining of critical materials (2) Percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA) (3) percentage with a third-party assessment (4) Percentage that publicly report IRMA designated achievement level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis, Quantitative	Percentage (%)		Yes	Outcome	
<b>New metrics:</b>							
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from	Quantitative	Percentage (%)	-	No	Outcome	

	production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
DEI	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity	Discussion and Analysis	n/a		Yes	Output

	classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

## Extractives & Mineral Processing: Iron & Steel

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions limiting regulations	Quantitative	Metric tons (t) CO2-e, Percentage (%)	EM-IS-110a.1	No	Output
	Discussion of long and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	EM-IS-110a.2	No	Activity
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
Air Emissions	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs)	Quantitative	Metric tons (t)	EM-IS-120a.1	No	Output

	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome
<b>Energy Management</b>	(1) Total energy consumed, (2) percentage grid, electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	EM-IS-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid, electricity and (3) percentage renewable (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome

	(1) Total fuel consumed, (2) percentage coal, (3) percentage natural gas and (4) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	EM-IS-130a.2	No	Output
	(1) Total fuel consumed, (2) percentage coal, (3) percentage natural gas and (4) percentage renewable (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	EM-IS-140a.1	No	Output
	(1) Total water withdrawn, (2) total water consumed, (3) volume of wastewater treated and released ; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome

	term targets with a defined period (b) base year (c) performance to time-based targets					
	Amount of waste generated, percentage hazardous, percentage recycled	Quantitative	Quantitative metric tons (t), percentage (%)	EM-IS-150a.1	No	Output
	(1) Amount of waste generated, percentage hazardous, percentage recycled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Quantitative metric tons (t), percentage (%)		No	Outcome
<b>Workforce Health &amp; Safety</b>	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	Quantitative	Rate	EM-IS-320a.1	No	Output
	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4)	Quantitative	Rate		No	Outcome

	average hours of health, safety, and emergency response training for (a) direct employees and (b) seasonal and migrant employees in current year (c) Short and long-term targets with a defined period (d) base year (e) performance to time-based targets						
<b>Supply Chain Management</b>	Discussion of the process for managing iron ore or coking coal sourcing risks arising from environmental and social issues	Discussion and Analysis	n/a	EM-IS-430a.1	No	Activity	
<b>New metric:</b>							
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome	
<b>DEI</b>	Percentage of diverse employees	Quantitative	Percentage (%)		No	Outcome	

	by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	

<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Material Sourcing</b>	(1) Commitment to responsible mining of critical materials (2) Percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA) (3) percentage with a third-party assessment (4) Percentage that publicly report IRMA designated achievement level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis, Quantitative	Percentage (%)		Yes	Outcome
	Percentage of revenue from green steel produced from green hydrogen in	Quantitative	Currency		Yes	Outcome

	current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
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## Extractives & Mineral Processing: Construction Materials

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions limiting regulations	Quantitative	Metric tons (t) CO2-e, Percentage (%)	EM-CM-110a.1	No	Output
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	(2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) dioxins/furans, (5) volatile organic compounds (VOCs), (6) polycyclic aromatic hydrocarbons (PAHs) and (7) heavy metals	Quantitative	Metric tons (t)	EM-CM-120a.1	No	Output
	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) dioxins/furans, (5) volatile organic compounds (VOCs), (6) polycyclic aromatic	Quantitative	Metric tons (t)		No	Outcome

	hydrocarbons (PAHs) and (7) heavy metals (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage alternative and (4) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	EM-CM-130a.1	No	Output	
	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage alternative and (4) percentage renewable (a) Target for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome	
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	EM-CM-140a.1	No	Output	
	(1) Total water withdrawn, (2)	Quantitative	Thousand cubic		No	Outcome	

	<p>total water consumed, (3) volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>		meters (m <sup>3</sup> ), Percentage (%)			
<b>Waste Management</b>	<p>Amount of waste generated, percentage hazardous and percentage recycled</p>	Quantitative	<p>Metric tons (t), Percentage (%)</p>	EM-CM-150a.1	No	Output
	<p>Amount of waste generated, percentage hazardous and percentage recycled</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	<p>Metric tons (t), Percentage (%)</p>		No	Outcome
<b>Biodiversity Impacts</b>	Description of environmental management and policies and practices for active site	Discussion and Analysis	n/a	EM-CM-160a.1	No	Activity

	(1) Commitment to International Finance Entity's (IFC) Performance Standards on Environmental and Social Sustainability for biodiversity (2) percentage of policies and practices that align with IFC Standards (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, percentage (%)		Yes	Outcome
	Terrestrial acreage disturbed, percentage of impacted area restored	Quantitative	Acres (ac), percentage (%)	EM-CM-160a.2	No	Output
	Terrestrial acreage disturbed, percentage of impacted area restored (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Acres (ac), percentage (%)		No	Outcome
<b>Workforce Health &amp; Safety</b>	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate	Quantitative	Rate	EM-CM-320a.1	No	Output

	(NMFR) for (a) full-time employees and (b) contract employees					
	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) seasonal and migrant employees in current year (c) Short and long-term targets with a defined period (d) base year (e) performance to time-based targets	Quantitative	Rate		No	Outcome
	Number of reported cases of silicosis	Quantitative	Number	EM-CM-320a.2	No	Output
	Number of reported cases of silicosis (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
<b>Product Innovation</b>	Percentage of products that qualify for credits	Quantitative	Percentage (%) by	EM-CM-410a.1	No	Output

	in sustainable building design and construction certifications		annual sales revenue			
	Percentage of products that qualify for credits in sustainable building design and construction certifications (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by annual sales revenue		No	Outcome
	Total addressable market and share of market for products that reduce energy, water or material impacts during usage or production	Quantitative	Presentation currency, Percentage (%)	EM-CM-410a.2	No	Output
	Total addressable market and share of market for products that reduce energy, water or material impacts during usage or production (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Presentation currency, Percentage (%)		No	Outcome

New metrics						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	<p>(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Discussion and Analysis	n/a		Yes	Output
<b>Labor rights</b>	<p>Percentage of employees classified by type of employee and region paid a living wage</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome

## Extractives & Mineral Processing: Metals & Mining

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	<del>Gross global Scope 1 emissions, percentage covered under emissions limiting regulations</del>	Quantitative	Metric tons (t) CO2-e, Percentage (%)	EM-MM-110a.1	No	Output
	<del>Discussion of long and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets</del>	Discussion and Analysis	n/a	EM-MM-110a.2	No	Activity
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Air Quality</b>	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)	Quantitative	Metric tons (t)	EM-MM-120a.1	No	Output
	Air emissions of the following	Quantitative	Metric tons (t)		No	Outcome

	<p>pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>					
<b>Energy Management</b>	<p>(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable</p>	Quantitative	Gigajoules (Gj), percentage (%)	EM-MM-130a.1	No	Output
	<p>(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable</p> <p>(a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets</p>	Quantitative	Gigajoules (Gj), percentage (%)		No	Outcome
<b>Water Management</b>	<p>(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with</p>	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	EM-MM-140a.1	No	Output

	High or Extremely High Baseline Water Stress					
	(1) Total water withdrawn, (2) total water consumed, (3) volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	No	Outcome	
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Number	EM-MM-140a.2	No	Output
	Number of incidents of non-compliance associated with water quality permits, standards and regulations (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Number		No	Outcome

	performance to time-based targets					
<b>Waste &amp; Hazardous Materials Management</b>	Total weight of non-mineral waste generated	Quantitative	Metric tons (t)	EM-MM-150a.4	No	Output
	Total weight of non-mineral waste generated (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome
	Total weight of tailings produced	Quantitative	Metric tons (t)	EM-MM-150a.5	No	Output
	Total weight of tailings produced (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome
	Total weight of waste rock generated	Quantitative	Metric tons (t)	EM-MM-150a.6	No	Output
	Total weight of waste rock generated (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome

	Total weight of hazardous waste generated	Quantitative	Metric tons (t)	EM-MM-150a.7	No	Output
	Total weight of hazardous waste generated (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome
	Total weight of hazardous waste recycled (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)	EM-MM-150a.8	No	Output
	Total weight of hazardous waste recycled (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome
	Number of significant incidents associated with hazardous materials and waste management	Quantitative	Number	EM-MM-150a.9	No	Output
	Number of significant incidents associated with hazardous materials and waste	Quantitative	Number		No	Outcome

	management (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Description of waste and hazardous materials management policies and procedures for active and inactive operations	Discussion and Analysis	n/a	EM-MM-150a.10	No	Activity
<b>Biodiversity Impacts</b>	Description of environmental management and policies and practices for active sites	Discussion and Analysis	n/a	EM-MM-160a.1	No	Activity
	(1) Commitment to International Finance Entity's (IFC) Performance Standards on Environmental and Social Sustainability for biodiversity (2) percentage of policies and practices that align with IFC Standards (a) Short and long-term targets with a defined	Quantitative	Number, percentage (%)		Yes	Outcome

	period (b) base year (c) performance to time-based targets					
	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	Quantitative	Percentage (%)	EM-MM-160a.2	No	Output
	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation in current year (4) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Outcome
<b>Security, Human Rights &amp; Rights of Indigenous Peoples</b>	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Quantitative	Percentage (%)	EM-MM-160a.3	No	Output
	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or	Quantitative	Percentage (%)		No	Output

	endangered species habitat in current year (3) data for last year at minimum, up to 3 years recommended					
	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Quantitative	Percentage (%)	EM-MM-210a.1	No	Output
	Percentage of (1) proved and (2) probable reserves in or near areas of conflict in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Quantitative	Percentage (%)	EM-MM-210a.2	No	Output
	Percentage of (1) proved and (2) probable reserves in or indigenous land in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Discussion of engagement processes and due	Discussion and Analysis	n/a	EM-MM-210a.3	No	Activity

	diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict					
Community Relations	Discussion of process to manage risks and opportunities associated with community rights and interests	Discussion and Analysis	n/a	EM-MM-210b.1	No	Activity
	(1) Commitment to International Finance Entity's (IFC) Performance Standards on Environmental and Social Sustainability for community relations (2) percentage of policies and practices that align with IFC Standards (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, percentage (%)		Yes	Outcome
	Number and duration of non-technical delays Quantitative Number, Days	Quantitative	Number, days	EM-MM-210b.2	No	Output

	(1) Number and duration of non-technical delays in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, days		No	Output
<b>Labor Relations</b>	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees	Quantitative	Percentage (%)	EM-MM-310a.1	No	Output
	Number and duration of strikes and lockouts	Quantitative	Number, days	EM-MM-310a.2	No	Output
<b>Workforce Health &amp; Safety</b>	(1) MSHA all-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees	Quantitative	Rate	EM-MM-320a.1	No	Output
	(1) MSHA all-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of	Quantitative	Rate		No	Outcome

	health, safety, and emergency response training for (a) full-time employees and (b) contract employees (c) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Business Ethics &amp; Transparency</b>	Description of the management system for prevention of corruption and bribery throughout the value chain	Discussion and Analysis	n/a	EM-MM-510a.1	No	Activity
	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Quantitative	Metric tons (t) saleable	EM-MM-510a.2	No	Output
	(1) Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index in current year (2) data for last year at minimum, up to	Quantitative	Metric tons (t) saleable		No	Output

	3 years recommended					
<b>Tailings Storage Facilities Management</b>	Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP	Quantitative	Various	EM-MM-540a.1	No	Output
	Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7)	Quantitative	Various		No	Outcome

	current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
	Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities	Discussion and Analysis	n/a	EM-MM-540a.2	No	Activity
	Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	Discussion and Analysis	n/a	EM-MM-540a.2	No	Activity
<b>New metric:</b>						
<b>Circularity</b>	Percentage of products made	Quantitative	Percentage (%)	-	No	Outcome

	from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Material Sourcing</b>	(1) Commitment to responsible mining of critical materials (2) Percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA) (3) percentage with a third-party assessment (4) Percentage that publicly report IRMA designated achievement level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis, Quantitative	Percentage (%)	Yes	Outcome	

<b>DEI</b>	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c)	Discussion and Analysis	n/a		Yes	Output

	performance to time-based targets					
<b>Labor rights</b>	<p>Percentage of employees classified by type of employee and region paid a living wage</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome

## Extractives & Mineral Processing: Oil & Gas - Exploration & Production

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions limiting regulations	Quantitative	Metric tons CO2-e (t), Percentage (%)	EM-EP-110a.1	No	Output
	Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions and (5) fugitive emissions	Quantitative	Metric tons CO2-e	EM-EP-110a.2	No	Output
	Amount of gross global Scope 1 emissions from: (1) flared hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions and (5) fugitive emissions (a) Short and long-term targets with a	Quantitative	Metric tons CO2-e		No	Outcome

	defined period (b) base year (c) performance to time-based targets					
	<del>Discussion of long and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets</del>	Discussion and Analysis	n/a	EM-EP-110a.3	No	Activity
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Quantitative	Metric tons (t)	EM-EP-120a.1	No	Output
	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed;	Quantitative	Thousand cubic meters (m <sup>3</sup> ),	EM-EP-140a.1	No	Output

	percentage of each in regions with High or Extremely High Baseline Water Stress		Percentage (%)			
	(1) Total water withdrawn, (2) total water consumed, (3) volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	No	Outcome	
	Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%), Metric tons (t)	EM-EP-140a.2	No	Output
	Volume of produced water and flowback generated; percentage (1) discharged, (2)	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome

	injected, (3) recycled; hydrocarbon content in discharged water (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets		Metric tons (t)			
	Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	Quantitative	Percentage (%)	EM-EP-140a.3	No	Output
	(1) Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used in current year, (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline	Quantitative	Percentage (%)	EM-EP-140a.4	No	Output

	<p>Percentage of hydraulic fracturing sites where ground or surface water quality deteriorated compared to a baseline</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome
<b>Biodiversity Impacts</b>	<p>Description of environmental management and policies and practices for active sites</p>	Discussion and Analysis	n/a	EM-EP-160a.1	No	Activity
	<p>(1) Commitment to International Finance Entity's (IFC) Performance Standards on Environmental and Social Sustainability for biodiversity (2) percentage of policies and practices that align with IFC Standards</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Number, percentage (%)		Yes	Outcome

	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume impacting shorelines with ESI rankings 8-10, and volume recovered	Quantitative	Number, Barrels (bbls)	EM-EP-160a.2	No	Output
	(1) Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume impacting shorelines with ESI rankings 8-10, and volume recovered in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Barrels (bbls)		No	Outcome
	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Quantitative	Percentage (%)	EM-EP-160a.3	No	Output
	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status	Quantitative	Percentage (%)		No	Output

	or endangered species habitat (3) data for last year at minimum, up to 3 years recommended					
<b>Security, Human Rights, and rights of indigenous people</b>	Percentage of (1) proved and (2) probable Rights & Rights reserves in or near areas of conflict	Quantitative	Percentage (%)	EM-EP-210a.1	No	Output
	Percentage of (1) proved and (2) probable Rights & Rights reserves in or near areas of conflict in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Quantitative	Percentage (%)	EM-EP-210a.2	No	Output
	Percentage of (1) proved and (2) probable reserves in or near indigenous land in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output

	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Discussion and Analysis	n/a	EM-EP-210a.3	No	Activity
	Discussion of process to manage risks and opportunities associated with community rights and interests	Discussion and Analysis	n/a	EM-EP-210b.1	No	Activity
<b>Community Relations</b>	(1) Commitment to International Finance Entity's (IFC) Performance Standards on Environmental and Social Sustainability for community relations (2) percentage of policies and practices that align with IFC Standards (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, percentage (%)		Yes	Outcome
	Number and duration of non-technical delays	Quantitative	Number, Days	EM-EP-210b.2	No	Output

	(1) Number and duration of non-technical delays in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Days		No	Outcome
<b>Workforce Health &amp; Safety</b>	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	Quantitative	Rate, Hours (h)	EM-EP-320a.1	No	Output
	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees	Quantitative	Rate, Hours (h)		No	Outcome

	<p>employees in current year (a)</p> <p>Short and long-term targets with a defined period (b)</p> <p>base year (c)</p> <p>performance to time-based targets</p>					
	<p>Discussion of management systems used to integrate a culture of safety throughout the exploration and production lifecycle</p>	<p>Discussion and Analysis</p>	<p>n/a</p>	<p>EM-EP-320a.2</p>	<p>No</p>	<p>Activity</p>
<p><b>Reserves Valuation &amp; Capital Expenditures</b></p>	<p>Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions</p>	<p>Quantitative</p>	<p>Million barrels (MMbbls), Million standard cubic feet (MMscf)</p>	<p>EM-EP-420a.1</p>	<p>No</p>	<p>Output</p>
	<p>Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves</p>	<p>Quantitative</p>	<p>Metric tons (t), CO2-e</p>	<p>EM-EP-420a.2</p>	<p>No</p>	<p>Output</p>
	<p>(1) Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves in current year (2) data for last year at</p>	<p>Quantitative</p>	<p>Metric tons (t), CO2-e</p>		<p>No</p>	<p>Output</p>

	minimum, up to 3 years recommended					
	Amount invested in renewable energy, Presentation revenue generated by renewable energy sales	Quantitative	Currency	EM-EP-420a.3	No	Output
	Amount invested in renewable energy, Presentation revenue generated by renewable energy sales (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Currency		No	Outcome
	Discussion of how price and demand for hydrocarbons or climate regulation influence the capital expenditure strategy for exploration, acquisition and development of assets	Discussion and Analysis	n/a	EM-EP-420a.4	No	Activity
<b>Business Ethics &amp; Transparency</b>	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency	Quantitative	Percentage (%)	EM-EP-510a.1	No	Output

	International's Corruption Perception Index					
	Percentage of (1) proved and (2) probable reserves in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Description of the management system for prevention of corruption and bribery throughout the value chain	Discussion and Analysis	n/a	EM-EP-510a.2	No	Activity
<b>Management of the Legal &amp; Regulatory Environment</b>	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	n/a	EM-EP-530a.1	No	Activity
<b>Critical Incident Risk Management</b>	Process Safety Event (PSE) rates for Loss of Primary Containment	Quantitative	Rate	EM-EP-540a.1	No	Output

	(LOPC) of greater consequence (Tier 1)					
	(1) Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1) in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome
	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Discussion and Analysis	n/a	EM-EP-540a.2	No	Activity
<b>New metrics:</b>						
<b>Energy management</b>	(1) Percentage of research and development spent on carbon capture technology in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>DEI</b>	Percentage of diverse employees by historically	Quantitative	Percentage (%)		No	Outcome

	underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output
<b>Labor rights</b>	Percentage of employees	Quantitative	Percentage (%)		No	Outcome

	<p>classified by type of employee and region paid a living wage</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>					
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## Extractives & Mineral Processing: Oil & Gas - Midstream

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage methane, percentage covered under emissions limiting regulations	Quantitative	Metric tons (t) CO2-e, Percentage (%)	EM-MD-110a.1	No	Output
	Discussion of long and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	EM-MD-110a.2	No	Activity
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	Quantitative	Metric tons (t)	EM-MD-120a.1	No	Output
	Air emissions of the following	Quantitative	Metric tons (t)		No	Outcome

	<p>pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>					
<b>Ecological Impacts</b>	<p>Description of environmental management and policies and practices for active operations</p>	Discussion and Analysis	n/a	EM-MD-160a.1	No	Activity
	<p>Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat</p>	Quantitative	Percentage (%) by acreage	EM-MD-160a.2	No	Output
	<p>(1) Percentage of land owned, leased, and/or operated within areas of protected conservation status or endangered species habitat in current year (2) data for last year at minimum, up to</p>	Quantitative	Percentage (%) by acreage		No	Output

	3 years recommended					
	Terrestrial acreage disturbed, percentage of impacted area restored	Quantitative Acres (ac),	Percentage (%) by acreage	EM-MD-160a.3	No	Output
	Terrestrial acreage disturbed, percentage of impacted area restored (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative Acres (ac),	Percentage (%) by acreage		No	Outcome
	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in Unusually Sensitive Areas (USAs), and volume recovered	Quantitative	Number, Barrels (bbls)	EM-MD-160a.4	No	Output
	Number and aggregate volume of hydrocarbon spills, volume in Arctic, volume in Unusually Sensitive Areas (USAs), and volume recovered in current year (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Number, Barrels (bbls)		No	Outcome

	performance to time-based targets					
<b>Competitive Behavior</b>	Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations	Quantitative	Presentation currency	EM-MD-520a.1	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with federal pipeline and storage regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Outcome
<b>Operational Safety, Emergency Preparedness &amp; Response</b>	Number of reportable pipeline incidents, significant	Quantitative	Number, percentage (%)	EM-MD-540a.1	No	Output
	(1) Number of reportable pipeline incidents, significant in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, percentage (%)		No	Outcome

	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	Quantitative	Percentage (%)	EM-MD-540a.2	No	Output
	Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Number of (1) accident releases and (2) non-accident releases (NARs) from rail transportation	Quantitative	Number	EM-MD-540a.3	No	Output
	Number of (1) accident releases and (2) non-accident releases (NARs) from rail transportation (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
	Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the	Discussion and Analysis	n/a	EM-MD-540a.4	No	Activity

	value chain and throughout project lifecycles					
	Total metric ton-kilometres of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of transport	Quantitative	Metric ton (t) kilometres	EM-MD-000.A	No	Output
	Total metric ton-kilometres of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of transport (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric ton (t) kilometres		No	Outcome
	<b>New metrics</b>					
<b>DEI</b>	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary	Quantitative	Percentage (%)		No	Outcome

	turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	



## Extractives & Mineral Processing: Oil & Gas - Refining & Marketing

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Metric tons (t) CO2-e, Percentage (%)	EM-RM-110a.1	No	Output
	Discussion of long and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	EM-RM-110a.2	No	Activity
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) H2S, and (5) volatile organic compounds (VOCs)	Quantitative	Metric tons (t)	EM-RM-120a.1	No	Output
	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) H2S, and (5) volatile organic compounds (VOCs) (a) Short and long-	Quantitative	Metric tons (t)		No	Outcome

	term targets with a defined period (b) base year (c) performance to time-based targets						
	Number of refineries in or near areas of dense population	Quantitative	Number	EM-RM-120a.2	No	Output	
	(1) Number of refineries in or near areas of dense population in current year (2) Data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Outcome	
	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	EM-RM-140a.1	No	Output	
Water Management	(1) Total water withdrawn, (2) total water consumed, (3) volume of waste water treated and released ; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome	

	performance to time-based targets					
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Quantitative	Number	EM-RM-140a.2	No	Output
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Outcome
<b>Hazardous Materials Management</b>	Amount of hazardous waste generated, percentage recycled	Quantitative	Metric tons (t), percentage (%)	EM-RM-150a.1	No	Output
	Amount of hazardous waste generated, percentage recycled (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), percentage (%)		No	Outcome
	(1) Number of underground storage tanks (USTs), (2) number of UST releases requiring cleanup,	Quantitative	Number, Percentage (%)	EM-RM-150a.2	No	Output

	and (3) percentage in states with UST financial assurance funds					
	(1) Number of underground storage tanks (USTs), (2) number of UST releases requiring cleanup, and (3) percentage in states with UST financial assurance funds (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)	No	Outcome	
<b>Workforce Health &amp; Safety</b>	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	Quantitative	Rate	EM-RM-320a.1	No	Output
	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) seasonal	Quantitative	Rate		No	Outcome

	and migrant employees in current year (c) Short and long-term targets with a defined period (d) base year (e) performance to time-based targets					
	Discussion of management systems used to integrate a culture of safety	Discussion and Analysis	n/a	EM-RM-320a.2	No	Activity
<b>Product Specifications &amp; Clean Fuel Blends</b>	Total addressable market and share of market for advanced biofuels and associated infrastructure	Quantitative	Presentation currency, Percentage (%)	EM-RM-410a.2	No	Output
	Total addressable market and share of market for advanced biofuels and associated infrastructure (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Presentation currency, Percentage (%)		No	Outcome
	Volumes of renewable fuels for fuel blending: (1) net amount produced, (2) net amount purchased	Quantitative	Barrels of oil equivalent (BOE)	EM-RM-410a.3	No	Output
	Volumes of renewable fuels for	Quantitative	Barrels of oil		No	Outcome

	fuel blending: (1) net amount produced, (2) net amount purchased (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets		equivalent (BOE)				
<b>Pricing Integrity &amp; Transparency</b>	Total amount of monetary losses as a result of legal proceedings associated with price fixing or price manipulation	Quantitative	Presentation currency	EM-RM-520a.1	No	Output	
	(1) Total amount of monetary losses as a result of legal proceedings associated with price fixing or price manipulation in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output	
<b>Management of the Legal &amp; Regulatory Environment</b>	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	n/a	EM-RM-530a.1	No	Activity	
<b>Critical Incident Risk Management</b>	Process Safety Event (PSE) rates for Loss of Primary	Quantitative	Rate	EM-RM-540a.1	No	Output	

	Containment (LOPC) of greater consequence (Tier 1) and lesser consequence (Tier 2)					
	Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1) and lesser consequence (Tier 2) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome
	Challenges to Safety Systems indicator rate (Tier 3)	Quantitative	Rate	EM-RM-540a.2	No	Output
	Challenges to Safety Systems indicator rate (Tier 3) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome
	Discussion of measurement of Operating Discipline and Management System	Discussion and Analysis	n/a	EM-RM-540a.3	No	Output

	Performance through Tier 4 Indicators					
<b>New metrics</b>						
<b>DEI</b>	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-	Discussion and Analysis	n/a		Yes	Output

	term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Extractives & Mineral Processing : Oil & Gas - Services

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Emissions Reduction Services &amp; Fuels Management</b>	Total fuel consumed, percentage renewable, percentage used in: (1) on-road equipment and vehicles and (2) off-road equipment	Quantitative	Gigajoules (GJ), Percentage (%)	EM-SV-110a.1	No	Output
	Total fuel consumed, percentage renewable, percentage used in: (1) on-road equipment and vehicles and (2) off-road equipment (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	(2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
	Discussion of strategy or plans to address air emissions-related risks, opportunities and impacts	Discussion and Analysis	n/a	EM-SV-110a.2	No	Activity
	Percentage of engines in service that comply with	Quantitative	Percentage (%)	EM-SV-110a.3	No	Output

	the highest level of emissions standards for non-road diesel engine emissions					
	Percentage of engines in service that comply with the highest level of emissions standards for non-road diesel engine emissions in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Water Management Services</b>	(1) Total volume of water handled in operations, (2) percentage recycled	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	EM-SV-140a.1	No	Output
	(1) Total volume of water handled in operations, (2) percentage recycled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome

	Discussion of strategy or plans to address water consumption and disposal-related risks, opportunities and impacts	Discussion and Analysis	n/a	EM-SV-140a.2	No	Activity
<b>Chemicals Management</b>	Volume of hydraulic fracturing fluid used, percentage hazardous	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	EM-SV-150a.1	No	Output
	Volume of hydraulic fracturing fluid used, percentage hazardous in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome
	Discussion of strategy or plans to address chemical-related risks, opportunities, and impacts	Discussion and Analysis	n/a	EM-SV-150a.2	No	Activity
<b>Ecological Impact Management</b>	Average disturbed acreage per (1) oil and (2) gas well site	Quantitative	Acres (ac)	EM-SV-160a.1	No	Output
	Average disturbed acreage per (1) oil and (2) gas well	Quantitative	Acres (ac)		No	Outcome

	<p>site and (3) percentage under treatment or remediation in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>					
	<p>Discussion of strategy or plan to address risks and opportunities related to ecological impacts from core activities</p>	<p>Discussion and Analysis</p>	<p>n/a</p>	<p>EM-SV-160a.2</p>	<p>No</p>	<p>Activity</p>
<p><b>Workforce Health &amp; Safety</b></p>	<p>(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), (4) total vehicle incident rate (TVIR), and (5) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees</p>	<p>Quantitative</p>	<p>Rate</p>	<p>EM-SV-320a.1</p>	<p>No</p>	<p>Output</p>
	<p>(1) Total recordable</p>	<p>Quantitative</p>	<p>Rate</p>		<p>No</p>	<p>Outcome</p>

	incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), (4) total vehicle incident rate (TVIR), and (5) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees in current year (d) Short and long-term targets with a defined period (e) base year (f) performance to time-based targets					
	Description of management systems used to integrate a culture of safety throughout the value chain and project lifecycle	Discussion and Analysis	n/a	EM-SV-320a.2	No	Activity
<b>Business Ethics &amp; Payments Transparency</b>	Amount of net revenue in countries that have the 20 lowest rankings in Transparency International's	Quantitative	Presentation currency	EM-SV-510a.1	No	Output

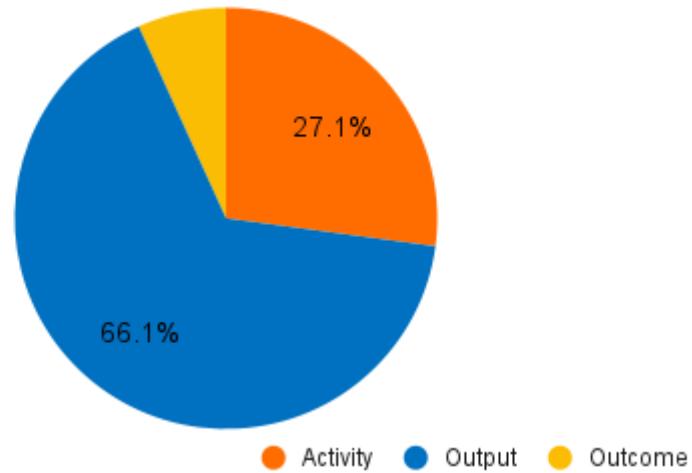
	Corruption Perception Index						
	Description of the management system for prevention of corruption and bribery throughout the value chain	Discussion and Analysis	n/a	EM-SV-510a.2	No	Activity	
<b>Management of the Legal &amp; Regulatory Environment</b>	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	n/a	EM-SV-530a.1	No	Activity	
<b>Critical Incident Risk Management</b>	Description of management systems used to identify and mitigate catastrophic and tail-end risks	Discussion and Analysis	n/a	EM-SV-540a.1	No	Activity	
<b>New metrics</b>							
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets	Quantitative	Percentage (%)	-	No	Outcome	

	with a defined period (b) base year (c) performance to time-based targets					
DEI	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a)	Discussion and Analysis	n/a		Yes	Output

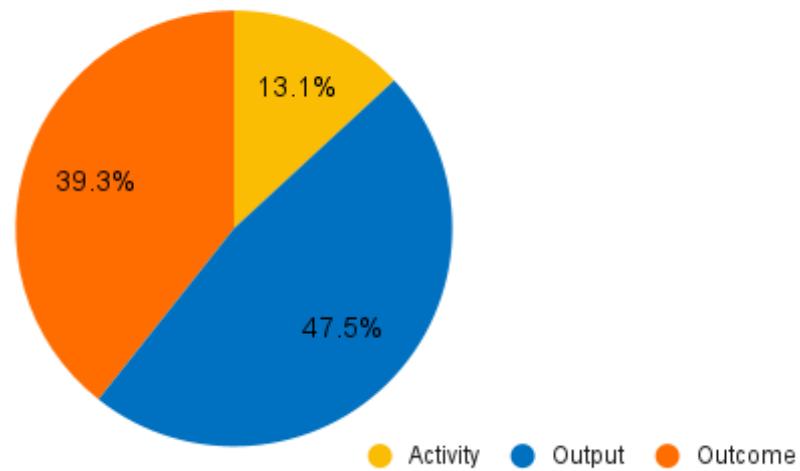
	Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

## Financials | Metric Classifications Before and After Revisions

Financial Industry SASB Metric Classification - Current



Financial Industry SASB Metric Classification - Revised



## Financials: Asset Management

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Transparent Information &amp; Fair Advice for Customers</b>	(1) Number and (2) percentage of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings	Quantitative	Number, Percentage (%)	FN-AC-270a.1	No	Output
	(1) Number and (2) percentage of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings in current year (3) data for last year at minimum, up	Quantitative	Number, Percentage (%)		No	Output

	to 3 years recommended					
	Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product - related information to new and returning customers	Quantitative	Reporting currency	FN-AC-270a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product - related information to new and returning customers in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Output
	Description of approach to informing customers about products and services	Discussion and Analysis	n/a	FN-AC-270a.3	No	Activity

<b>Employee Diversity &amp; Inclusion</b>	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	Quantitative	Percentage (%)	FN-AC-330a.1	No	Output
	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior	Quantitative	Percentage (%)		No	Outcome

	management (5) board of directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	Yes	Outcome	
<b>Incorporation of Environmental, Social, and Governance Factors in Investment Management &amp; Advisory</b>	Amount of assets under management by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2)	Quantitative	Reporting currency	FN- AC- 410a.1	No	Output

	sustainability themed investing, and (3) screening					
	Amount of assets under management by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability-themed investing, and (3) screening in current year, (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Reporting currency, Percentage (%)		No	Outcome
	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	Discussion and Analysis	n/a	FN-AC-410a.2	No	Activity
	Description of proxy voting and investee engagement	Discussion and Analysis	n/a	FN-AC-410a.3	No	Activity

	policies and procedures					
<b>Business Ethics</b>	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	Quantitative	Reporting currency	FN-AC-510a.1	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency		No	Output

	Description of whistleblower policies and procedures	Discussion and Analysis	n/a	FN-AC-510a.2	No	Activity
	(1) Number of whistleblower complaints in current year (2) percentage of complaints resolved internally in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, percentage (%)		No	Outcome
<b>New metrics</b>						
<b>Greenhouse gas emissions</b>	1) Commitment to net zero financed emissions with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of	Quantitative	Gigajoules (Gj), Percentage (%)		Yes	Outcome

	performance against targets					
	1) Commitment to net zero financed emissions with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	

## Financials: Commercial Banks

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Data security</b>	1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of account holders affected	Quantitative	Number, Percentage (%)	FN-CB-230a.1	No	Output
	1) Number of data breaches in current year, (2) percentage involving personally identifiable information (PII) in current year, (3) number of account holders affected in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Output

	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	FN-CB-230a.2	No	Activity
	Percentage of data security practices aligned with external standards or regulatory frameworks in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Financial Inclusion &amp; Capacity Building</b>	(1) Number and (2) amount of loans outstanding qualified to programs designed to promote small business and community development	Quantitative	Number, Reporting currency	FN-CB-240a.1	No	Output
	(1) Number and (2) amount of loans outstanding qualified to programs designed to promote small business and community	Quantitative	Number, Percentage (%)		No	Outcome

	development (a) Short and long-terms target with a defined period (b) base year (c) performance to time-based targets					
	(1) Number and (2) amount of past due and nonaccrual loans qualified to programs designed to promote small business and community development	Quantitative	Number, Reporting currency	FN-CB-240a.2	No	Output
	(1) Number and (2) amount of past due and nonaccrual loans qualified to programs designed to promote small business and community development (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
	Number of no-cost retail checking	Quantitative	Number	FN-CB-240a.3	No	Output

	accounts provided to previously unbanked or underbanked customers					
	Number of no-cost retail checking accounts provided to previously unbanked or underbanked customers (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
	Number of participants in financial literacy initiatives for unbanked, underbanked, or underserved customers	Quantitative	Number	FN-CB-240a.4	No	Output
	(1) Number of participants in financial literacy initiatives for unbanked, underbanked, or underserved customers in current year (a) Short and long-term targets	Quantitative	Number		No	Outcome

	with a defined period (b) base year (c) performance to time-based targets						
<b>Incorporation of Environmental, Social, and Governance Factors in Credit Analysis</b>	Commercial and industrial credit exposure, by industry	Quantitative	Reporting industry currency	FN-CB-410a.1	No	Outcome	
	Description of approach to incorporation of environmental, social, and governance (ESG) factors in credit analysis	Discussion and Analysis	n/a	FN-CB-410a.2	No	Activity	
	Investments and loans by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability-themed investing, and (3) screening data (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets		Number, Reporting currency, Percentage (%)		No	Outcome	

	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	Quantitative	Reporting currency	FN-CB-510a.1	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Outcome
<b>Business ethics</b>	Description of whistleblower	Discussion and Analysis	n/a	FN-CB-510a.2	No	Activity

<b>Systemic Risk Global Management</b>	policies and procedures					
	(1) Number of whistleblower complaints (2) Percentage of complaints resolved internally in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative			No	Output
	Systemically Important Bank (G-SIB) score, by category	Quantitative	Basis points (bps)	FN-CB-550a.1	No	Outcome
	Systemically Important Bank (G-SIB) Basis points score, by category in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	bps		No	Outcome
	Description of approach to incorporation of results of mandatory and voluntary stress tests into capital adequacy planning, long-term corporate	Discussion and Analysis	n/a	FN-CB-550a.2	No	Activity

	strategy, and other business activities					
<b>New metrics</b>						
<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Percentage (%)		No	Outcome

	time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Greenhouse gas emissions</b>	1) Commitment to net zero financed emissions with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	

	performance against targets					
	1) Commitment to net zero financed emissions with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	

## Financials: Consumer Finance

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Customer Privacy	Number of account holders whose information is used for secondary purposes	Quantitative	Number	FN-CF-220a.1	No	Output
	(1) Number of account holders whose information is used for secondary purposes in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, percentage (%)		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	Quantitative	Reporting currency	FN-CF-220a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with customer privacy in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, percentage (%)		No	Output

<b>Data Security</b>	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of account holders affected	Quantitative	Number, Percentage (%)	FN-CF-230a.1	No	Output
	(1) Number of data breaches in current year, (2) percentage involving personally identifiable information (PII) in current year, (3) number of account holders affected in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Output
	Card-related fraud losses from (1) card-not- present fraud and (2) card-present and other fraud	Quantitative	Reporting currency	FN-CF-230a.2	No	Output
	Card-related fraud losses from (1) card-not- present fraud and (2) card-present and other fraud in current year (3) data for last year at minimum, up to 3 years recommended				No	Output
	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	FN-CF-230a.3	No	Activity

<b>Selling Practices</b>	Percentage of total remuneration for covered employees that is variable and linked to the amount of products and services sold	Quantitative	Percentage (%)	FN-CF-270a.1	No	Output
	Approval rate for (1) credit and (2) pre-paid products for applicants with FICO scores above and below 660	Quantitative	Percentage (%)	FN-CF-270a.2	No	Output
	(1) Average fees from add-on products, (2) average APR, (3) average age of accounts, (4) average number of trade lines, and (5) average annual fees for pre-paid products, for customers with FICO scores above and below 660	Quantitative	Reporting currency, Percentage (%), Months, Number, Reporting currency	FN-CF-270a.3	No	Output
	(1) Average fees from add-on products in current year, (2) average APR in current year, (3) average age of accounts in current year, (4) average number of trade lines in current year and (5) average annual fees for pre-paid products, for customers with FICO scores above and below 660 in current year (a) Short and long-	Quantitative	Reporting currency, Percentage (%), Months, Number, Reporting currency		No	Outcome

	term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Average fees from add-on products in current year, (2) average APR in current year, (3) average age of accounts in current year, (4) average number of trade lines in current year and (5) average annual fees for pre-paid products, for customers with FICO scores above and below 660 classified by race, ethnicity and gender in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Reporting currency, Percentage (%), Months, Number, Reporting currency		No	Outcome
	(1) Number of complaints filed with the Consumer Financial Protection Bureau (CFPB), (2) percentage with monetary or non-monetary relief, (3) percentage disputed by consumer, (4) percentage that resulted in	Quantitative	Number, Percentage (%)	FN-CF-270a.4	No	Output

	investigation by the CFPB					
	(1) Number of complaints filed with the Consumer Financial Protection Bureau (CFPB), (2) percentage with monetary or non-monetary relief, (3) percentage disputed by consumer, (4) percentage that resulted in investigation by the CFPB in current year (5) data for last year at minimum, up to 3 years recommended	Quantitative	number, Percentage (%)		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with selling and servicing of products	Quantitative	Reporting currency	FN-CF-270a.5	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with selling and servicing of products in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative			No	Output
<b>New metrics</b>						
<b>DEI</b>	Percentage of employees by historically	Quantitative	Percentage (%)		No	Outcome

underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		Yes	Outcome



## Financials: Mortgage Finance

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINAR Y	CLASSIFICATIO N
<b>Lending Practices</b>	(1) Number and (2) value of residential mortgages of the following types: (a) Hybrid or Option Adjustable-rate Mortgages (ARM), (b) Prepayment Penalty, (c) Higher Rate, (d) Total, by FICO scores above or below 660	Quantitative	Number, Reporting currency	FN-MF-270a.1	No	Output
	(1) Number and (2) value of residential mortgages of the following types: (a) Hybrid or Option Adjustable-rate Mortgages (ARM), (b) Prepayment Penalty, (c) Higher Rate, (d) Total, by FICO scores above or below 660 in current year (3)	Quantitative	Number, Reporting currency		No	Output

	data for last year at minimum, up to 3 years recommended					
	(1) Number and (2) value of (a) residential mortgage modifications, (b) foreclosures, and (c) short sales or deeds in lieu of foreclosure, by FICO scores above and below 660	Quantitative	Number, Reporting currency	FN-MF-270a.2	No	Output
	(1) Number and (2) value of (a) residential mortgage modifications, (b) foreclosures, and (c) short sales or deeds in lieu of foreclosure, by FICO scores above and below 660 in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Reporting currency		No	Outcome
	Total amount of monetary losses as a result of legal proceedings associated with communications to customers or remuneration of loan originators.	Quantitative	Reporting currency	FN-MF-270a.3	No	Output

	(1) Total amount of monetary losses as a result of legal proceedings associated with communications to customers or remuneration of loan originators in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, percentage (%)		No	Output
	Description of remuneration structure of loan and originators	Discussion and Analysis	n/a	FN-MF-270a.4	No	Activity
Discriminatory Lending	(1) Number, (2) value, and (3) weighted average Loan-to-Value (LTV) ratio of mortgages issued to (a) minority and (b) all other borrowers, by FICO scores above and below 660	Quantitative	Number, Reporting currency, Percentage (%)	FN-MF-270b.1	No	Output
	(1) Number, (2) value, and (3) weighted average Loan-to-Value (LTV) ratio of mortgages issued to (a) minority and (b) all other borrowers, by FICO scores above and below	Quantitative	Number, Reporting currency, Percentage (%)		No	Outcome

	660 in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Total amount of monetary losses as a result of legal proceedings associated with discriminatory mortgage lending	Quantitative	Reporting currency	FN-MF-270b. 2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with discriminatory mortgage lending in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	Description of policies and procedures for ensuring nondiscriminatory mortgage origination	Discussion and Analysis	n/a	FN-MF-270b. 3	No	Activity

	(1) Commitment to publicly disclose structural design of mortgage fintech (2) percentage of publicly disclosed mortgage fintech algorithmic inputs (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage		No	Outcome
<b>Environmental Risk to Mortgaged Properties</b>	(1) Number and (2) value of mortgage loans in 100-year flood zones	Quantitative	Number, Reporting currency	FN-MF-450a.1	No	Output
	(1) Number and (2) value of mortgage loans in 100-year flood zones in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Reporting currency, Percentage (%)		No	Outcome
	(1) Total expected loss and (2) Loss Given Default (LGD) attributable to mortgage loan default and delinquency due to weather-	Quantitative	Reporting currency, Percentage (%)	FN-MF-450a.2	No	Output

	related natural catastrophes, by geographic region					
	(1) Total expected loss and (2) Loss Given Default (LGD) attributable to mortgage loan default and delinquency due to weather-related natural catastrophes, by geographic region in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Outcome
	Description of how climate change and other environmental risks are incorporated into mortgage origination and underwriting	Discussion and Analysis	n/a	FN-MF-450a.3	No	Activity
<b>New metrics</b>						
<b>GHG Emissions</b>	1) Commitment to net zero mortgage portfolios with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-	Quantitative	Gigajoules (Gj), Percentage (%)		Yes	Outcome

	party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero mortgage portfolios with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Percentage (%)	No	Outcome	

	performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		Yes	Output

## Financials: Security & Commodity Exchanges

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY CLASSIFICATION
Managing Conflicts of Interest	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations.	Quantitative	Reporting currency	FN-EX-510a.1	No Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Currency, percentage %	No	Outcome

	Discussion of processes for identifying and assessing conflicts of interest	Discussion and Analysis	n/a	FN-EX-510a.2	No	Activity
Managing Business Continuity & Technology Risks	(1) Number of significant market disruptions and (2) duration of downtime	Quantitative	Number, Hours (h)	FN-EX-550a.1	No	Output
	(1) Number of significant market disruptions and (2) duration of downtime in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Hours (h), Percentage (%)		No	Output
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Quantitative	Number, Percentage (%)	FN-EX-550a.2	No	Output
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Outcome

	Description of efforts to prevent technology errors, security breaches, and market disruptions	Discussion and Analysis	n/a	FN-EX-550a.3	No	Activity
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## Financials: Investment Banking & Brokerage

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY CLASSIFICATION	
Employee Diversity & Inclusion	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	Quantitative	Percentage (%)	FN-IB-330a.1	No	Output
	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a)	Quantitative	Percentage (%)		No	Outcome

	Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
<b>Incorporation of Environmental, Social, and Governance Factors in Investment Banking &amp; Brokerage Activities</b>	Revenue from (1) underwriting, (2) advisory, and (3) securitization transactions incorporating integration of environmental, social, and governance (ESG) factors, by industry	Quantitative	Reporting currency	FN-IB-410a.1	No	Output
	Revenue from (1) underwriting, (2) advisory, and	Quantitative	Reporting currency		No	Outcome

	(3) securitization transactions incorporating integration of environmental, social, and governance (ESG) factors, by industry in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
	(1) Number and (2) total value of investments and loans incorporating integration of environmental, social, and governance (ESG) factors, by industry	Quantitative	Number, Reporting currency	FN-IB-410a.2	No	Output
	(1) Number and (2) total value of investments and loans incorporating integration of environmental, social, and governance (ESG) factors, by industry in current year (a) Short and	Quantitative	Number, Reporting currency, Percentage (%)		No	Outcome

	long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment banking and brokerage activities	Discussion and Analysis	n/a	FN-IB-410a.3	No	Activity
<b>Business Ethics</b>	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	Quantitative	Reporting currency	FN-IB-510a.1	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with fraud, insider	Quantitative	Reporting currency, percentage (%)		No	Output

	trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations in current year (2) data for last year at minimum, up to 3 years recommended					
	Description of whistleblower policies and procedures	Discussion and Analysis	n/a	FN-IB-510a.2	No	Activity
	(1) Number of whistleblower complaints (2) Percentage of complaints resolved internally in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Outcome
<b>Professional Integrity</b>	(1) Number and (2) percentage of covered employees with a record of investment-related	Quantitative	Number, Percentage (%)	FN-IB-510b.1	No	Output

	investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings					
	(1) Number and (2) percentage of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	Number of mediation and arbitration cases associated with professional integrity, including duty of care, by party	Quantitative	Number	FN-IB-510b.2	No	Output
	(1) Number of mediation and arbitration cases associated with professional integrity,	Quantitative	Number, Percentage (%)		No	Output

	including duty of care, by party in current year (2) data for last year at minimum, up to 3 years recommended					
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity, including duty of care	Quantitative	Reporting currency	FN-IB-510b.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with professional integrity, including duty of care in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, percentage (%)		No	Output
	Description of approach to ensuring and professional integrity, including duty of care	Discussion and Analysis	n/a	FN-IB-510b.4	No	Activity

<b>Systemic Risk Management</b>	Global Systemically Important Bank (G-SIB) Basis points score, by category	Quantitative	bps	FN-IB-550a.1	No	Outcome
	Global Systemically Important Bank (G-SIB) Basis points score, by category in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	bps		No	Outcome
	Description of approach to incorporation of results of mandatory and voluntary stress tests into capital adequacy planning, long-term corporate strategy, and other business activities	Discussion and Analysis	n/a	FN-IB-550a.2	No	Activity
<b>Employee Incentives &amp; Risk Taking</b>	Percentage of total remuneration that is variable for Material Risk Takers (MRTs)	Quantitative	Percentage (%)	FN-IB-550b.1	No	Output
	(1) Percentage of total remuneration that is variable for Material Risk Takers (MRTs)	Quantitative	Percentage (%)		No	Outcome

	in current year (2) data for last year at minimum, up to 3 years recommended					
	Percentage of variable remuneration of Material Risk Takers (MRTs) to which malus or clawback provisions were applied	Quantitative	Percentage (%)	FN-IB-550b.2	No	Output
	(1) Percentage of variable remuneration of Material Risk Takers (MRTs) to which malus or clawback provisions were applied in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Discussion of policies around supervision, control, and validation of traders' pricing of Level 3 assets and liabilities	Discussion and Analysis	n/a	FN-IB-550b.3	No	Activity
<b>New metrics</b>						
<b>Greenhouse gas emissions</b>	1) Commitment to net zero financed	Quantitative	Gigajoules (Gj),		Yes	Outcome

	<p>emissions with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2)</p> <p>Reporting to TCFD (3) Third-party audited (4)</p> <p>Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>		Percentage (%)			
	<p>1) Commitment to net zero financed emissions with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2)</p> <p>Reporting to TCFD (3) Third-party audited (4)</p> <p>Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	



## Financials: Insurance

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Transparent Information &amp; Fair Advice for Customers</b>	Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of insurance product-related information to new and returning customers.	Quantitative	Reporting currency	FN-IN-270a.1	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of insurance product-related information to new and returning customers in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency		No	Outcome

	Complaints-to-claims ratio	Quantitative	Rate	FN-IN-270a.2	No	Output
	Complaints to claims ratio in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Rate, Percentage (%)		No	Output
	Customer retention rate	Quantitative	Rate	FN-IN-270a.3	No	Outcome
	Customer retention rate in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Rate, Percentage (%)		No	Outcome
	Description of approach to informing customers about products	Discussion and Analysis	n/a	FN-IN-270a.4	No	Activity
<b>Incorporation of Environmental, Social, and Governance Factors in Investment Management</b>	Total invested assets, by industry and asset class	Quantitative	Currency	FN-IN-410a.1	No	Output
	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment management processes and strategies	Discussion and Analysis	n/a	FN-IN-410a.2	No	Activity
	Number and total value of	Quantitative	Number, Reporting		No	Outcome

	investments incorporating the integration of (1) environmental, social, and governance (ESG) factors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets		currency, Percentage (%)			
<b>Policies Designed to Incentivize Responsible Behavior</b>	Net premiums written related to energy efficiency and low-carbon technology	Quantitative	Reporting Currency	FN-IN-410b.1	No	Output
	(1) Net premiums written related to energy efficiency and low-carbon technology in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative			No	Outcome
	Discussion of products and/or product features that incentivize health, safety, and/or	Discussion and Analysis	n/a	FN-IN-410b.2	No	Activity

	environmentally responsible actions and/or behaviors					
Environmental Risk Exposure	Probable Maximum Loss (PML) of insured products from weather-related natural catastrophes	Quantitative	Reporting currency	FN-IN-450a.1	No	Output
	(1) Probable Maximum Loss (PML) of insured products from weather-related natural catastrophes in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Outcome
	Total amount of monetary losses attributable to insurance payouts from (1) modeled natural catastrophes and (2) non-modeled natural catastrophes, by type of event and geographic segment (net and gross of reinsurance)	Quantitative	Reporting currency	FN-IN-450a.2	No	Output
	(1) Total amount of monetary losses attributable to	Quantitative	Reporting currency, Percentage (%)		No	Output

	insurance payouts classified by modeled natural catastrophes and non-modeled natural catastrophes, by type of event and geographic segment (net and gross of reinsurance) in current year (2) data for last year at minimum, up to 3 years recommended					
	Description of approach to incorporation of environmental risks into (1) the underwriting process for individual contracts and (2) the management of firm-level risks and capital adequacy	Discussion and Analysis	n/a	FN-IN-450a.3	No	Activity
<b>Systemic Risk Management</b>	Exposure to derivative instruments by category: (1) total potential exposure to non-centrally cleared derivatives, (2) total fair value of acceptable collateral posted	Quantitative	Reporting currency	FN-IN-550a.1	No	Output

	with the Central Clearinghouse, and (3) total potential exposure to centrally cleared derivatives					
	Exposure to derivative instruments by category: (1) total potential exposure to non-centrally cleared derivatives, (2) total fair value of acceptable collateral posted with the Central Clearinghouse, and (3) total potential exposure to centrally cleared derivatives in current year (4) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency	No	Output	
	Total fair value of securities lending collateral assets currency	Quantitative	Reporting currency	FN-IN-550a.2	No	Output
	(1) Total fair value of securities lending collateral assets currency in current year (2)	Quantitative	Reporting currency		No	Output

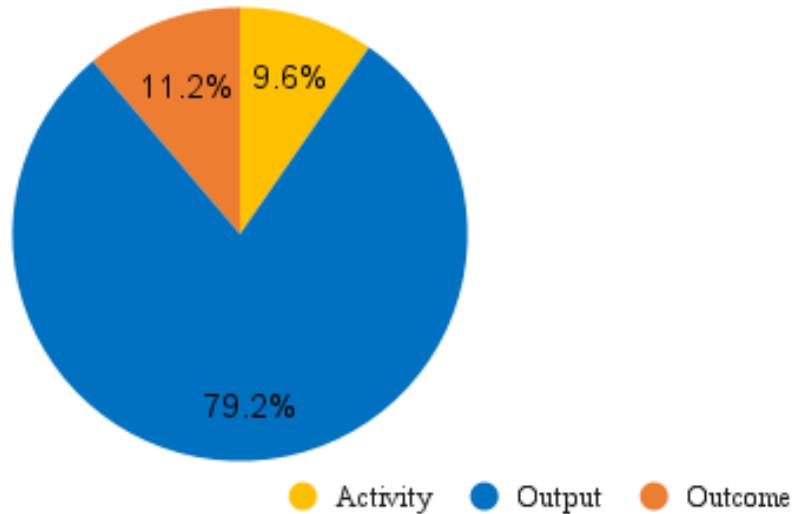
	data for last year at minimum, up to 3 years recommended					
	Description of approach to managing capital- and liquidity-related risks associated with systemic non-insurance activities	Discussion and Analysis	n/a	FN-IN-550a.3	No	Activity
<b>New metrics</b>						
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		Yes	Outcome
<b>Greenhouse gas emissions</b>	1) Commitment to net zero emissions in underwriting portfolios with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

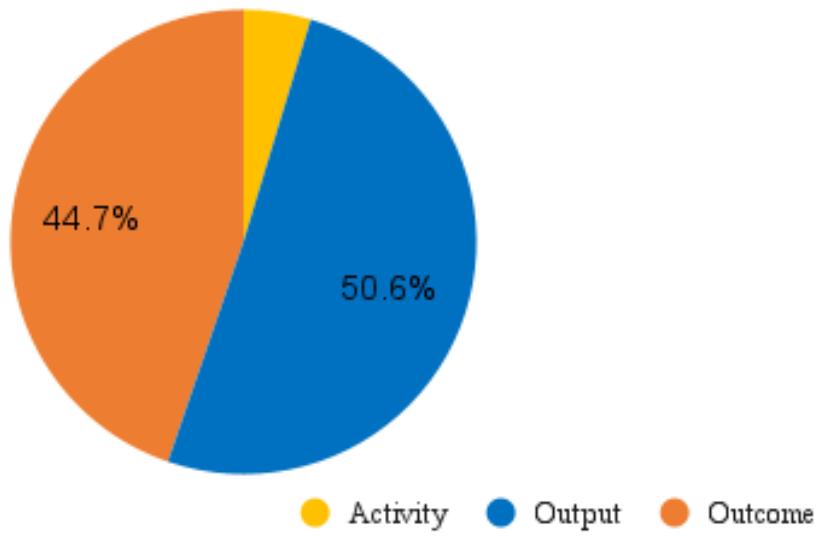
	performance against targets					
	1) Commitment to net zero underwriting portfolios with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	

## Food & Beverage | Metric Classifications Before and After Revisions

Food & Beverage Industry SASB Metric Classification - Current



Food & Beverage Industry SASB Metric Classification - Revised





## Food & beverage: Agricultural Products

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Greenhouse Gas Emissions</b>	<b>Gross global Scope 1 emissions</b>	Quantitative	Metric tons (t) CO2-e	FB-AG-110a.1	No	Output
	<del>Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets</del>	Discussion and Analysis	N/A	FB-AG-110a.2	No	Output

	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2)</p> <p>Reporting to TCFD (3) Third-party audited (4)</p> <p>Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome
	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2)</p> <p>Reporting to TCFD (3) Third-party audited (4)</p> <p>Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome

	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-AG-110a.3	No	Output
	(1) Fleet fuel consumed (2) percentage renewable (a) Targets for 2030 and 2050, (b) base year, (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Energy Management</b>	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-AG-130a.1	No	Output
	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome

<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	FB-AG-140a.1	No	Output
	(1) Total water withdrawn, (2) total water consumed (3) volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	N/A	FB-AG-140a.2	No	Activity

	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	Number	FB-AG-140a.3	No	Output
	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations in current year (a) Short and long term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
<b>Food Safety</b>	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	FB-AG-250a.1	No	Outcome

	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate, (2) associated corrective action rate for (a) major and (b) minor non-conformances (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome
	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	Quantitative	Percentage (%) by cost	FB-AG-250a.2	No	Output

	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program in current year, (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by cost		No	Outcome
	(1) Number of recalls issued and (2) total amount of food product recalled	Quantitative	Number, Metric tons (t)	FB-AG-250a.3	No	Output
	(1) Number of recalls issued, (2) total amount of food product recalled, and (3) percentage of food recalled from total production (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Number, Metric tons (t)		No	Outcome

	time-based targets						
<b>Workforce Health &amp; Safety</b>	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees	Quantitative	Rate	FB-AG-320a.1	No	Output	

	<p>(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) seasonal and migrant employees in current year (c) Short and long-term targets with a defined period (d) base year (e) performance to time-based targets</p>	Quantitative	Rate, Reporting Currency		No	Outcome
<b>Environmental &amp; Social Impacts of Ingredient Supply Chain</b>	Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard, and percentages by standard	Quantitative	Percentage (%) by cost	FB-AG-430a.1	No	Outcome

	<p>(1) Percentage of agricultural products sourced by all suppliers that are certified to a third-party environmental and/or social standard (2) percentages by standard (a) Short and long term target with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%) by cost		No	Outcome
	<p>Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances</p>	Quantitative	Rate	FB-AG-430a.2	No	Output

	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Rate		No	Outcome
	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	Discussion and Analysis	N/A	FB-AG-430a.3	No	Activity
	(1) Number of environmental or social incidents related with contract growing and commodity source in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output

	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Discussion and Analysis	N/A	FB-AG-430b.1	No	Activity
<b>GMO Management</b>	(1) Number of incidents related to the use of genetically modified organisms (GMOs) in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
<b>Ingredient Sourcing</b>	Identification of principal crops and description of risks and opportunities presented by climate change	Discussion and Analysis	N/A	FB-AG-440a.1	No	Output

	<p>Percentage of products sourced from regions experiencing extreme weather due to climate change that will reduce crop and human productivity</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome
	<p>Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress</p>	Quantitative	Percentage (%) by cost	FB-AG-440a.2	No	Output

	Percentage of agricultural products sourced from suppliers from regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by cost		No	Outcome
<b>New Proposed Metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and (3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome

<b>Ecological Impacts</b>	(1) Commitment to reduce deforestation (2) percentage of crops sourced from high deforestation regions (3) percentage classified as deforestation-free in current year (a) Short and long term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Acres		Yes	Outcome
	(1) Percentage of agriculture converted to regenerative agriculture (2) percentage certified to a third-party standard in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by cost		No	Outcome
<b>Labor rights</b>	Percentage of contract employees paid a minimum wage	Quantitative	Percentage (%)		No	Outcome

	(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to protecting employees from extreme heat (2) Percentage of facilities with protocols for protecting employees from high temperatures (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	Yes	Outcome	

<b>DEI</b>	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets	Discussion and Analysis	n/a		Yes	Output

	with a defined period (b) base year (c) performance to time-based targets					
<b>Biodiversity Impacts</b>	(1) Commitment to International Finance Entity's (IFC) Performance Standards on Environmental and Social Sustainability for biodiversity (2) percentage of policies and practices that align with IFC Standards (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, percentage (%)	Yes	Outcome	

## Food & Beverage: Alcoholic Beverages

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-AB-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	FB-AB-140a.1	No	Output

	<p>(1) Total water withdrawn, (2) total water consumed (3) volume of waste water treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	N/A	FB-AB-140a.2	No	Output
<b>Responsible Drinking &amp; Marketing</b>	Percentage of total advertising impressions made on individuals at or above the legal drinking age	Quantitative	Percentage (%)	FB-AB-270a.1	No	Output

	(1) Percentage of total advertising impressions made on individuals at or above the legal drinking age in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Quantitative	Number	FB-AB-270a.2	No	Output
	(1) Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	Quantitative	Reporting currency	FB-AB-270a.3	No	Output

<b>Packaging Lifecycle Management</b>	<p>(1) Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices in current year            (2) data for last year at minimum, up to 3 years recommended</p>	Quantitative	Reporting currency		No	Output
	<p>Description of efforts to promote responsible consumption of alcohol</p>	Discussion and Analysis	N/A	FB-AB-270a.4	No	Activity
	<p>(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable</p>	Quantitative	Metric tons (t), Percentage (%)	FB-AB-410a.1	No	Output
	<p>(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable in current year            (a) Short and long-term targets</p>	Quantitative	Metric tons (t), Percentage (%)		No	Outcome

	with a defined period (b) base year (c) performance to time-based targets						
	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	N/A	FB-AB-410a.2	No	Output	
<b>Environmental &amp; Social Impacts of Ingredient Supply Chain</b>	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	FB-AB-430a.1	No	Output	
	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformance in current year (3) data for last	Quantitative	Rate		No	Output	

	year at minimum, up to 3 years recommended						
Ingredient Sourcing	Percentage of beverage ingredients sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by cost	FB-AB-440a.1	No	Output	
	Percentage of beverage ingredients from all supplier sourced from regions with High or Extremely High Baseline Water Stress in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by cost		No	Outcome	
	List of priority beverage ingredients and description of sourcing risks due to environmental	Discussion and Analysis	N/A	FB-AB-440a.2	No	Activity	

	and social considerations					
<b>New metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output

<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets				
<b>Labor Rights</b>	Percentage of employees	Quantitative	Percentage (%)	No	Outcome

	<p>classified by type of employee and region paid a living wage</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>					
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## Food & Beverage: Food Retailers & Distributors

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Fleet Fuel Management</b>	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-FR-110a.1	No	Output
	Fleet fuel consumed, percentage renewable for current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Air Emissions from Refrigeration</b>	Gross global Scope 1 emissions from refrigerants	Quantitative	Metric tons (t) CO2-e	FB-FR-110b.1	No	Output
	Gross global Scope 1 emissions from refrigerants in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to	Quantitative	Metric tons (t) CO2-e		No	Outcome

	time-based targets					
	Percentage of refrigerants consumed with zero ozone-depleting potential	Quantitative	Percentage (%) by weight	FB-FR-110b.2	No	Output
	Percentage of refrigerants consumed with zero ozone-depleting potential in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by weight		No	Outcome
	Average refrigerant emissions rate	Quantitative	Percentage (%)	FB-FR-110b.3	No	Output
	Average refrigerant emissions rate in current year (a) Short and long-term target with a defined	Quantitative	Percentage (%)		No	Outcome

	period (b) base year (c) performance to time-based targets						
<b>Energy Management</b>	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-FR-130a.1	No	Output	
	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable in (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome	
<b>Food Waste Management</b>	Amount of food waste generated, percentage diverted from the waste stream	Quantitative	Metric tons (t), Percentage (%)	FB-FR-150a.1	No	Output	
	Amount of food waste generated, percentage diverted from the waste stream of all suppliers (a) Short and long-term target with a defined period (b) base	Quantitative	Metric tons (t), Percentage (%)		No	Outcome	

	year (c) performance to time-based targets						
<b>Data Security</b>	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Quantitative	Number, Percentage (%)	FB-FR-230a.1	No	Output	
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%), Reporting currency		No	Output	

	Description of approach to identifying and addressing data security risks	Discussion and Analysis	N/A	FB-FR-230a.2	No	Output
<b>Food Safety</b>	High-risk food safety violation rate	Quantitative	Rate	FB-FR-250a.1	No	Output
	(1) High-risk food safety violation rate in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Rate		No	Output
	(1) Number of recalls, (2) number of units recalled, (3) percentage of units recalled that are private-label products	Quantitative	Number, Percentage (%)	FB-FR-250a.2	No	Output

	(1) Number of recalls, (2) number of units recalled, (3) percentage of units recalled that are private-label products (4) percentage of total production recalled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Output
<b>Product Health &amp; Nutrition</b>	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Quantitative	Reporting currency	FB-FR-260a.1	No	Output
	(1) Percentage of total revenue from products labeled and/or marketed to promote health and nutrition attributes in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	Discussion and Analysis	N/A	FB-FR-260a.2	No	Activity
	Percentage of (1) products and (2) ingredients related to nutritional and health concerns among consumers in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Product Labeling &amp; Marketing</b>	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Quantitative	Number	FB-FR-270a.1	No	Output

	(1) Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	Quantitative	Reporting currency	FB-FR-270a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Output
	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	Quantitative	Reporting currency	FB-FR-270a.3	No	Output

	Percentage of revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Labor Practices</b>	(1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage, by region	Quantitative	Reporting currency, Percentage (%)	FB-FR-310a.1	No	Output
	(1) Average hourly wage and (2) percentage of in-store, distribution center, and contract employees earning minimum wage, by region in current year (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Reporting currency, Percentage (%)		No	Outcome

	performance to time-based targets					
	Percentage of active workforce covered under collective bargaining agreements	Quantitative	Percentage (%)	FB-FR-310a.2	No	Output
	(1) Number of work stoppages and (2) total days idle	Quantitative	Number, Days idle	FB-FR-310a.3	No	Output
	(1) Number of work stoppages and (2) total days idle in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Days idle		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations and (2) employment discrimination	Quantitative	Reporting currency	FB-FR-310a.4	No	Output

	Total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations and (2) employment discrimination in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency		No	Output
<b>Management of Environmental &amp; Social Impacts in the Supply Chain</b>	Revenue from products third-party certified to environmental or social sustainability sourcing standard	Quantitative	Reporting currency	FB-FR-430a.1	No	Outcome
	Percentage of revenue from products third-party certified to environmental or social sustainability sourcing standards in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	Percentage of revenue from (1) eggs that originated from a cage-free environment and (2) pork produced without the use of gestation crates	Quantitative	Percentage (%) by revenue	FB-FR-430a.2	No	Output
	Percentage of revenue certified to a third party animal welfare standard (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets third party certifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by revenue		No	Outcome

	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	Discussion and Analysis	N/A	FB-FR-430a.3	No	Output
	Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	N/A	FB-FR-430a.4	No	Output
	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable in current year (a) Short and long term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
<b>New Metrics</b>						

<b>Circularity</b>	<p>Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	<p>Percentage of diverse employees by historically underrepresented group by level in current year</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome
	<p>Voluntary and involuntary turnover by historically underrepresented group by level in current year</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p>	Quantitative	Percentage (%)		No	Outcome

	performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	

<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets				
<b>Labor Rights</b>	Percentage of employees	Quantitative	Percentage (%)	No	Outcome

	<p>classified by type of employee and region paid a living wage</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>					
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## Food & Beverage: Meat, Poultry & Dairy

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO2-e	FB-MP-110a.1	No	Output
	<del>Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets</del>	Discussion and Analysis	N/A	FB-MP-110a.2	No	Output
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
<b>Energy Management</b>	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-MP-130a.1	No	Output
	(1) Total energy consumed (2) percentage grid electricity, (3) percentage renewable in current year (a) Targets for 2030	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome

	and 2050 (b) base year (c) performance to time-based targets						
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	FB-MP-140a.1	No	Output	
	(1) Total water withdrawn, (2) total water consumed (3) volume of waste water treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome	

	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	FB-MP-140a.2	No	Activity
	Number of incidents of noncompliance with water quality permits, standards, and regulations	Quantitative	Number	FB-MP-140a.3	No	Output
	(1) Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
<b>Land Use &amp; Ecological Impacts</b>	Amount of animal litter and manure generated, percentage managed according to a nutrient management plan	Quantitative	Metric tons (t), Percentage (%)	FB-MP-160a.1	No	Outcome

	Amount of animal litter and manure generated, percentage managed according to a nutrient management plan in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
	Percentage of pasture and grazing land managed to Natural Resources Conservation Service (NRCS) conservation plan criteria	Quantitative	Percentage (%) by hectares	FB-MP-160a.2	No	Outcome
	Percentage of pasture and grazing land managed to Natural Resources Conservation Service (NRCS) conservation plan criteria in current year (a) Short and long-term targets with a defined	Quantitative	Percentage (%) by hectares		No	Outcome

	period (b) base year (c) performance to time-based targets					
	Animal protein production from concentrated animal feeding operations (CAFOs)	Quantitative	Metric tons (t)	FB-MP-160a.3	No	Output
	(1) Percentage of Animal protein production from concentrated animal feeding operations (CAFOs) in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	(1) Commitment to regenerative agriculture (2) Percentage of land with audited regenerative agriculture practices (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	(1) Commitment to reduce deforestation (2) percentage of livestock and livestock feed on high deforestation regions (3) percentage classified deforestation free in current year (a) Short and long term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Acres		Yes	Outcome
<b>Food Safety</b>	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	FB-MP-250a.1	No	Output
	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances in	Quantitative	Rate		No	Outcome

	current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Percentage of supplier facilities certified to a Global Food Safety Initiative (GFSI) food safety certification program	Quantitative	Percentage (%)	FB-MP-250a.2	No	Outcome
	(1) Percentage of all suppliers' facilities certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Outcome
	(1) Number of recalls issued and (2) total weight of products recalled	Quantitative	Number, Metric tons (t)	FB-MP-250a.3	No	Output

	<p>(1) Number of recalls issued and (2) total weight of products recalled (3) percentage of total production recalled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Number, Metric tons (t)		No	Output
	Discussion of markets that ban imports of the entity's products	Discussion and Analysis	n/a	FB-MP-250a.4	No	Output
<b>Antibiotic Use in Animal Production</b>	Percentage of animal production that received (1) medically important antibiotics and (2) not medically important antibiotics, by animal type	Quantitative	Percentage (%) by weight	FB-MP-260a.1	No	Output

	<p>Percentage of animal production that received (1) medically important antibiotics and (2) not medically important antibiotics, by animal type in current year</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Percentage (%) by weight		No	Outcome
<b>Workforce Health &amp; Safety</b>	<p>(1) Total recordable incident rate (TRIR) and (2) fatality rate</p>	Quantitative	Rate	FB-MP-320a.1	No	Output
	<p>(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) seasonal and migrant employees in</p>	Quantitative	Rate		No	Outcome

	current year (c) Short and long-term targets with a defined period (d) base year (e) performance to time-based targets					
	Description of efforts to assess, monitor, and mitigate acute and chronic respiratory health conditions	Discussion and Analysis	N/A	FB-MP-320a.2	No	Output
	Number of employees diagnosed with acute and chronic respiratory health issues as a result of employment in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
	Percentage of (a) contract, (b) migrant, and (c) seasonal employees earning a living wage by region, characterized by	Quantitative	Percentage (%)		No	Outcome

	type of employee in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Animal Care &amp; Welfare</b>	Percentage of pork produced without the use of gestation crates	Quantitative	Percentage (%) by weight	FB-MP-410a.1	No	Output
	(1) Percentage of pork produced without the use of gestation crates (2) percentage third-party certified in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by weight		No	Outcome
	Percentage of cage-free shell egg sales	Quantitative	Percentage (%)	FB-MP-410a.2	No	Output
	Percentage of cage-free shell egg sales in current year (a) Short and long term target with a defined	Quantitative	Percentage (%)		No	Outcome

	period (b) base year (c) performance to time-based targets					
	Percentage of production certified to a third party animal welfare standard	Quantitative	Percentage (%) by weight	FB-MP-410a.3	No	Outcome
	Percentage of production certified to a third party animal welfare standard (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by weight		No	Outcome
<b>Environmental &amp; Social Impacts of Animal Supply Chain</b>	Percentage of livestock from suppliers implementing the Natural Resources Conservation Service (NRCS) conservation plan criteria or the equivalent	Quantitative	Percentage (%) by weight	FB-MP-430a.1	No	Outcome

	Percentage of livestock from all suppliers implementing the Natural Resources Conservation Service (NRCS) conservation plan criteria or the equivalent (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by weight		No	Outcome
	Percentage of supplier and contract production facilities verified to meet animal welfare standards	Quantitative	Percentage (%)	FB-MP-430a.2	No	Outcome
	Percentage of supplier and contract production facilities verified to meet animal welfare standards (2) percentage of supplier and contract production facilities verified to meet animal welfare standards (a) Short and	Quantitative	Percentage (%)		No	Outcome

	long-term target with a defined period (b) base year (c) performance to time-based targets						
Animal & Feed Sourcing	Percentage of animal feed sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by weight	FB-MP-440a.1	No	Output	
	Percentage of animal feed from all suppliers sourced from regions with High or Extremely High Baseline Water Stress in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by cost		No	Outcome	
	Percentage of contracts with producers located in regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by weight	FB-MP-440a.2	No	Output	

	(1) Percentage of contracts with producers located in regions with High or Extremely High Baseline Water Stress in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by weight		No	Outcome
	Discussion of strategy to manage opportunities and risks to feed sourcing and livestock supply presented by climate change	Discussion and Analysis	n/a	FB-MP-440a.3	No	Activity
<b>New metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Percentage (%)		No	Outcome

	time-based targets					
DEI	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3)	Discussion and Analysis	n/a		Yes	Output

	Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Labor Rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Food & Beverage: Non-Alcoholic Beverages

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINAR Y	CLASSIFICATION
<b>Fleet Fuel Management</b>	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-NB-110a.1	No	Output
	(1) Fleet fuel consumed (2) percentage renewable in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Energy Management</b>	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-NB-130a.1	No	Output

	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	FB-NB-140a.1	No	Output
	(1) Total water withdrawn, (2) total water consumed (3) volume of waste water treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome

	time-based targets					
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	N/A	FB-NB-140a.2	No	Output
<b>Health &amp; Nutrition</b>	Revenue from (1) zero- and low-calorie, (2) no added-sugar, and (3) artificially sweetened beverages	Quantitative	Reporting currency	FB-NB-260a.1	No	Output
	Percentage of revenue from (1) zero- and low-calorie, (2) no added-sugar, and (3) artificially sweetened beverages in current year (4) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output

	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	Discussion and Analysis	N/A	FB-NB-260a.2	No	Activity
<b>Product Labeling &amp; Marketing</b>	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	Quantitative	Percentage (%)	FB-NB-270a.1	No	Output
	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Outcome

	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	Quantitative	Reporting currency	FB-NB-270a.2	No	Output
	Percentage of revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Quantitative	Number	FB-NB-270a.3	No	Output
	(1) Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes in current year (2) data for last	Quantitative	Number		No	Output

	year at minimum, up to three years recommended					
	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	Quantitative	Reporting currency	FB-NB-270a. 4	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Output
	Percentage of revenue from sustainably marketed products in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Revenue (%)		No	Outcome

	time-based targets					
<b>Packaging Lifecycle Management</b>	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	Quantitative	Metric tons (t), Percentage (%)	FB-NB-410a.1	No	Output
	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome

	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	N/A	FB-NB-410a.2	No	Activity
<b>Environmental &amp; Social Impacts of Ingredient Supply Chain</b>	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	FB-NB-430a.1	No	Outcome
	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Rate		No	Outcome

<b>Ingredient Sourcing</b>	Percentage of beverage ingredients sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by cost	FB-NB-440a.1	No	Output
	Percentage of beverage ingredients sourced from regions with High or Extremely High Baseline Water Stress in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by cost		No	Outcome
	List of priority beverage ingredients and description of sourcing risks due to environmental and social considerations	Discussion and Analysis	N/A	FB-NB-440a.2	No	Output
<b>New Metrics</b>						

<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>DEI</b>	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets	Quantitative	Percentage (%)		No	Outcome

	with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

	minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor Rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Percentage (%)	No	Outcome	

	time-based targets						
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## Food & Beverage: Tobacco

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Public Health</b>	(1) Gross revenue and (2) revenue net of excise taxes from (a) non-tobacco nicotine products and (b) heated tobacco products	Quantitative	Reporting currency	FB-TB-260a.1	No	Output
	(1) Gross revenue and (2) revenue net of excise taxes from (a) non-tobacco nicotine products and (b) heated tobacco products in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Discussion of the process to assess risks and opportunities associated with "tobacco harm reduction" products	Discussion and Analysis	N/A	FB-TB-260a.2	No	Activity

<b>Marketing Practices</b>	Total amount of monetary losses as a result of legal proceedings associated with marketing, labeling, and/or advertising practices	Quantitative	Reporting currency	FB-TB-270a.1	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with marketing, labeling, and/or advertising practices in current year (2) data for last year at minimum., up to 3 years recommended	Quantitative	Reporting currency		No	Output
	Description of the company's marketing policy and relevant positions on Articles 11 and 13 of the World Health Organization Framework Convention on Tobacco Control (WHO FCTC)	Discussion and Analysis	N/A	FB-TB-270a.2	No	Output

	(1) Total number of instances where the company's marketing policies are not aligned with Articles 11 and 13 of the World Health Organization Framework Convention on Tobacco Control (WHO FCTC) in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number	No	Outcome
<b>New Metrics</b>					
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and (3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome

<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

<b>Supply Chain Management</b>	(1) Percentage of suppliers and contract production facilities conducted the Human Rights Impact Assessments (HRIAs) or another third-party standard audit, (2) percentage of noncompliance in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Employee Health &amp; Safety</b>	Number of employees diagnosed with acute and chronic health issues (e.g., green tobacco sickness (GTS)) as a result of employment in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Outcome

<b>DEI</b>	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base	Discussion and Analysis	n/a		Yes	Output

	year (c) performance to time-based targets					
<b>Environmental and social impacts of ingredient supply chain</b>	(1) Percentage of agricultural products sourced by all suppliers that are certified to a third-party environmental and/or social standard (2) percentages by standard (a) Short and long term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by cost	No	Outcome	

<b>Labor Rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Water management</b>	(1) Total water withdrawn, (2) total water consumed (3) volume of waste water treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome

## Food & Beverage: Processed Foods

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Energy Management</b>	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-PF-130a.1	No	Output
	(1) Total energy consumed (2) percentage grid electricity, (3) percentage renewable in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	FB-PF-140a.1	No	Output

	(1) Total water withdrawn, (2) total water consumed (3) volume of waste water treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome
	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	Number	FB-PF-140a.2	No	Output
	(1) Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations in current year (2) data for last year at minimum, up	Quantitative	Number		No	Outcome

	to 3 years recommended					
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	N/A	FB-PF-140a.3	No	Activity
<b>Food Safety</b>	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	FB-PF-250a.1	No	Outcome
	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances in current year	Quantitative	Rate		No	Outcome

	(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	Quantitative	Percentage (%) by cost	FB-PF-250a.2	No	Outcome
	(1) Percentage of all supplier facilities certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by cost		No	Outcome

	(1) Total number of notices of food safety violation received, (2) percentage corrected	Quantitative	Number, Percentage (%)	FB-PF-250a.3	No	Output
	(1) Total number of notices of food safety violation received, (2) percentage corrected in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	(1) Number of recalls issued and (2) total amount of food product recalled	Quantitative	Number, Metric tons (t)	FB-PF-250a.4	No	Output
	(1) Number of recalls issued and (2) total amount of food products recalled (3) percentage of total products recalled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Number, Metric tons (t)		No	Output

	time-based targets					
<b>Health &amp; Nutrition</b>	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Quantitative	Reporting currency	FB-PF-260a.1	No	Output
	Percentage of total revenue from products labeled and/or marketed to promote health and nutrition attributes in (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	Discussion and Analysis	N/A	FB-PF-260a.2	No	Output

	Percentage of (1) products and (2) ingredients related to nutritional and health concerns among consumers in (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Percentage of food with (1) chemicals, (2) carcinogens, and (3) food additives in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Product Labeling &amp; Marketing</b>	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	Quantitative	Percentage (%)	FB-PF-270a.1	No	Output

	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	Quantitative	Reporting currency	FB-PF-270a.2	No	Output
	Percentage of revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Quantitative	Number	FB-PF-270a.3	No	Output
	(1) Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices	Quantitative	Reporting currency	FB-PF-270a.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices in current year (2) data for last year at minimum, up	Quantitative	Reporting currency		No	Output

	to 3 years recommended					
<b>Packaging Lifecycle Management</b>	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	Quantitative	Metric tons (t), Percentage (%)	FB-PF-410a.1	No	Output
	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome

	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	N/A	FB-PF-410a.2	No	Output
<b>Environmental &amp; Social Impacts of Ingredient Supply Chain</b>	Percentage of food ingredients sourced that are certified to third-party environmental and/or social standards, and percentages by standard	Quantitative	Percentage (%) by cost	FB-PF-430a.1	No	Outcome
	(1) Percentage of agricultural products sourced by all suppliers that are certified to a third-party environmental and/or social standard (2) percentages by standard (a) Short and long term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by cost		No	Outcome

	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformance	Quantitative	Rate	FB-PF-430a.2	No	Output
	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformance in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Rate		No	Output
<b>Ingredient Sourcing</b>	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by cost	FB-PF-440a.1	No	Output

	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by cost		No	Outcome
	List of priority food ingredients and discussion of sourcing risks due to environmental and social considerations	Discussion and Analysis	N/A	FB-PF-440a.2	No	Output
<b>New Metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Percentage (%)	-	No	Outcome

	performance to time-based targets					
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

	minimum, up to 3 years recommended, (5) Analysis of performance against targets					
DEI	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual	Discussion and Analysis	n/a	Yes	Output	

	EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Labor Rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Food & Beverage: Restaurants

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Energy Management</b>	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	FB-RN-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	FB-RN-140a.1	No	Output

	(1) Total water withdrawn, (2) total water consumed (3) volume of waste water treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome
<b>Food &amp; Packaging Waste Management</b>	(1) Total amount of waste, (2) percentage food waste, and (3) percentage diverted	Quantitative	Metric tons (t), Percentage (%)	FB-RN-150a.1	No	Output
	(1) Total amount of waste, (2) percentage food waste, and (3) percentage diverted in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome

	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	Quantitative	Metric tons (t), Percentage (%)	FB-RN-150a.2	No	Output
	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
	(1) Commitment to combat food insecurity (2) Percentage of excess food donated or sold at an affordable rate to people that are food insecure (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Percentage		Yes	Outcome

	time-based targets					
<b>Food Safety</b>	(1) Percentage of restaurants inspected by a food safety oversight body, (2) percentage receiving critical violations	Quantitative	Percentage (%)	FB-RN-250a.1	No	Output
	(1) Percentage of restaurants inspected by a food safety oversight body, (2) percentage receiving critical violations in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Number of recalls issued and (2) total amount of food product recalled	Quantitative	Number, Metric tons (t)	FB-RN-250a.2	No	Output

	<p>(1) Number of recalls issued and (2) total amount of food products recalled (3) percentage of total production recalled in current year            (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Number, Metric tons (t)		No	Output
	<p>Number of confirmed foodborne illness outbreaks, percentage resulting in U.S. Centers for Disease Control and Prevention (CDC) investigation</p>	Quantitative	Number, Percentage (%)	FB-RN-250a.3	No	Output
	<p>(1) Number of confirmed foodborne illness outbreaks, percentage resulting in U.S. Centers for Disease Control and Prevention (CDC) investigation in current year (2) data for last year at minimum, up to</p>	Quantitative	Number, Percentage (%)		No	Output

	3 years recommended					
<b>Nutritional Content</b>	(1) Percentage of meal options consistent with national dietary guidelines and (2) revenue from these options	Quantitative	Percentage (%), Reporting currency	FB-RN-260a.1	No	Output
	(1) Percentage of meal options consistent with national dietary guidelines and (2) percentage of total revenue from these options in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Percentage of children's meal options consistent with national dietary guidelines for children and (2) revenue from these options	Quantitative	Percentage (%), Reporting currency	FB-RN-260a.2	No	Output

	(1) Percentage of children's meal options consistent with national dietary guidelines for children and (2) percentage of total revenue from these options in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%), Reporting currency		No	Outcome
	Number of advertising impressions made on children, percentage promoting products that meet national dietary guidelines for children	Quantitative	Number, Percentage (%)	FB-RN-260a.3	No	Output
	(1) Number of advertising impressions made on children, percentage promoting products that meet national dietary guidelines for children in current year (2) data for last year at minimum, up to 3	Quantitative	Number, Percentage (%)		No	Output

	years recommended					
Labor Practices	(1) Voluntary and (2) involuntary turnover rate for restaurant employees	Quantitative	Rate	FB-RN-310a.1	No	Output
	(1) Voluntary and (2) involuntary turnover rate for restaurant employees in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome
	(1) Average hourly wage, by region and (2) percentage of restaurant employees earning minimum wage, by region	Quantitative	Reporting currency, Percentage (%)	FB-RN-310a.2	No	Output
	(1) Average hourly wage, by region and (2) percentage of restaurant employees earning minimum wage,	Quantitative	Reporting currency, Percentage (%)		No	Outcome

	by region in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Percentage of employees earning a living wage by region, in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Reporting currency, Percentage (%)		No	Outcome
	Total amount of monetary losses as a result of legal proceedings associated with (1) labor law violations and (2) employment discrimination	Quantitative	Reporting currency	FB-RN-310a.3	No	Output
	The total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations and (2) employment discrimination in current year (3)	Quantitative	Reporting currency		No	Outcome

	data for last year at minimum, up to 3 years recommended					
<b>Supply Chain Management &amp; Food Sourcing</b>	Percentage of food purchased that (1) meets environmental and social sourcing standards and (2) is certified to third-party environmental and/or social standards	Quantitative	Percentage (%) by cost	FB-RN-430a.1	No	Outcome
	Percentage of food purchased that (1) meets environmental and social sourcing standards and (2) is certified to third-party environmental and/or social standards (a) Short and long term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by cost		No	Outcome

	Percentage of (1) eggs that originated from a cage-free environment and (2) pork that was produced without the use of gestation crates	Quantitative	Percentage (%) by number, Percentage (%) by weight		No	Output
	Percentage of production certified to a third-party animal welfare standard (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by number, Percentage (%) by weight		No	Outcome
	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	Discussion and Analysis	N/A		No	Output
<b>New Metrics</b>						
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4)	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>DEI</b>	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary	Quantitative	Percentage (%)	No	Outcome	

	turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output
<b>Labor Rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Percentage (%)		No	Outcome

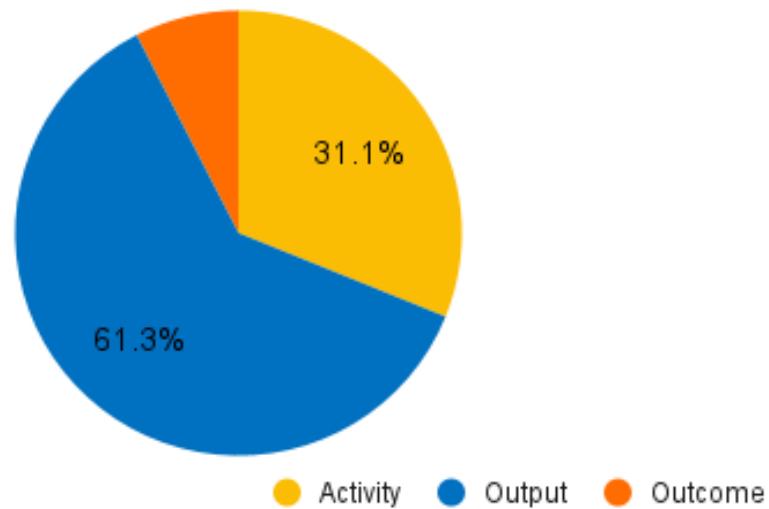
	time-based targets						
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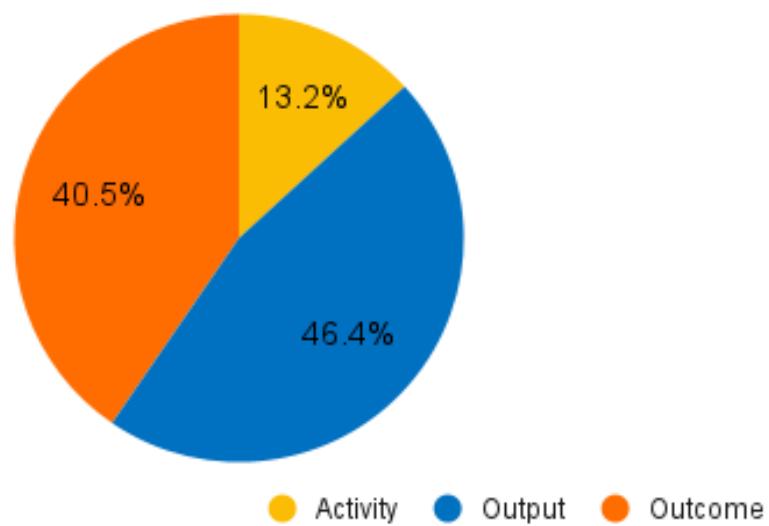
## Healthcare | Metric Classifications Before and After Revisions

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Healthcare Industry SASB Metric Classification - Current



Healthcare SASB Metric Classification - Revised





Healthcare: Biotechnology & Pharmaceuticals						
Topic	Accounting Metric	Category	Unit of Measure	Code	Binary	Classification
Safety of Clinical Trial Participants	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	Discussion and Analysis	n/a	HC-BP-210a.1	No	Activity
	Number of clinical trials conducted by (1) the entity and (2) outsourced to third parties canceled for not following the FDA's Good Practice Standards by world region in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets				No	Outcome
	Number of FDA Sponsor Inspections related	Quantitative	Number	HC-BP-210a.2	No	Output

	to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)					
	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI) in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number, percentage (%)		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	Quantitative	Reporting currency	HC-BP-210a.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing	Quantitative	Reporting currency, percentage (%)		No	Output

	countries, by topic in current year (2) data for last year at minimum, up to 3 years recommended						
	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	Discussion and Analysis	n/a	HC-BP-240a.1	No	Output	
	List and number of products authorized and available for sale for priority disease in priority countries in current year (a) Short term and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome	
	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	Discussion and Analysis	n/a	HC-BP-240a.2	No	Output	

	<p>List and number of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP) in current year</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Number, percentage (%)		No	Outcome
Affordability & Pricing	<p>Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorized generic product to market for a defined time period</p>	Quantitative	Number	HC-BP-240b.1	No	Output
	<p>(1) Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorized generic</p>	Quantitative	Number, percentage (%)		No	Output

	product to market for a defined time period in current year (2) data for last year at minimum, up to 3 years recommended					
	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year	Quantitative	Percentage (%)	HC-BP-240b.2	No	Output
	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	HC-BP-240b.3	No	Outcome
	Percentage change in (1) list price and (2) net price of product with largest increase compared to previous year	Quantitative	Percentage (%)	HC-BP-240b.4	No	Output
	Percentage change in: (1) list price and (2) net price of product with	Quantitative	Percentage (%)		No	Outcome

	largest increase compared to previous year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
<b>Drug Safety</b>	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	Discussion and Analysis	n/a	HC-BP-250a.1	No	Output	
	(1) List and number of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database in current year (2) data for last year at minimum, up to 3 years recommended	Discussion and analysis	Number, Percentage (%)		No	Output	
	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	Quantitative	Number	HC-BP-250a.2	No	Output	

	(1) Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	Number of recalls issued, total units recalled	Quantitative	Number	HC-BP-250a.3	No	Output
	(1) Number of recalls issued, total units recalled classified as (a) voluntary, (b) FDA requested, and (c) FDA mandated (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, percentage (%)		No	Output
	Total amount of product accepted for take-back, reuse, or disposal	Quantitative	Metric tons (t)	HC-BP-250a.4	No	Output

	Total amount of product accepted for take-back, reuse, or disposal in current year (a) Short and long-term targets with a defined period (c) base year (d) performance to time-based targets	Quantitative	Metric tons (t), percentage (%)		No	Outcome
	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	Quantitative	Number	HC-BP-250a.5	No	Output
	(1) Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, percentage (%)		No	Outcome
<b>Counterfeit Drugs</b>	Description of methods and technologies used to maintain traceability of	Discussion and Analysis	n/a	HC-BP-260a.1	No	Activity

	products throughout the supply chain and prevent counterfeiting					
	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	Discussion and Analysis	n/a	HC-BP-260a.2	No	Activity
	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	Quantitative	Number	HC-BP-260a.3	No	Output
	(1) Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
<b>Ethical Marketing</b>	Total amount of monetary losses as a result of legal proceedings associated with	Quantitative	Reporting currency	HC-BP-270a.1	No	Output

	false marketing claims					
	(1) Total amount of monetary losses as a result of legal proceedings associated with false marketing claims in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Output
	Description of code of ethics governing promotion of off-label use of products	Discussion and Analysis	n/a	HC-BP-270a.2	No	Activity
<b>Employee Recruitment, Development &amp; Retention</b>	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	Discussion and Analysis	n/a	HC-BP-330a.1	No	Activity
	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-level managers, (c) professionals, and (d) all others	Quantitative	Rate	HC-BP-330a.2	No	Output

	<p>Voluntary and involuntary turnover rate classified by employee diversity for (a) executives/senior managers, (2) mid-level managers, (c) professionals, and (4) all others in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Rate, percentage (%)		No	Outcome
<b>Supply Chain Management</b>	<p>Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients</p>	Quantitative	Percentage (%)	HC-BP-430a.1	No	Outcome
	<p>Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360</p>	Quantitative	Number, Percentage (%)		No	Outcome

	<p>International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>					
<b>Business Ethics</b>	<p>Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery</p>	Quantitative	Reporting currency	HC-BP-510a.1	No	Output
	<p>(1) Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery in current year (2) data for last year at minimum, up to 3 years recommended</p>	Quantitative	Reporting currency, Percentage (%)		No	Output

	Description of code of ethics governing interactions with health care professionals	Discussion and Analysis	n/a	HC-BP-510a.2	No	Activity
<b>New metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>Climate Change Impacts on Human Health &amp; Infrastructure</b>	(1) Commitment to the White House and HHS Climate Pledge (2) designation of an executive level lead to work on emissions reduction and release of a climate resilience plan focusing on communities that experience disproportionate risks of climate-related harm in current year	Quantitative	Percentage (%)		Yes	Outcome

	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
<b>Diversity of clinical trials and workforce</b>	Percentage of diverse representation of clinical trial	Quantitative	Percentage (%)		No	Outcome

	subjects by medical field (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by	Discussion and Analysis	n/a	Yes	Output	

	historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Healthcare: Drug Retailers

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Energy Management in Retail	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	HC-DR-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable (a) Short and long-term target with a defined period, (b) base year, (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
Data Security & Privacy	Description of policies and practices to secure customers' protected health information (PHI) records and other personally identifiable information (PII)	Discussion and Analysis	n/a	HC-DR-230a.1	No	Activity
	(1) Number of data breaches, (2) percentage	Quantitative	Number, Percentage (%)	HC-DR-230a.2	No	Output

	<p>involving (a) personally identifiable information (PII) only and (b) protected health information (PHI), (3) number of customers affected in each category, (a) PII only and (b) PHI 22</p>					
	<p>(1) Number of data breaches, (2) percentage involving (a) personally identifiable information (PII) only and (b) protected health information (PHI), (3) number of customers affected in each category in current year, (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Number, Percentage (%)		No	Output
	<p>Total amount of monetary losses as a result of legal proceedings associated with data security and privacy</p>	Quantitative	Reporting currency	HC-DR-230a.3	No	Output
	<p>(1) Total amount of monetary losses as</p>	Quantitative	Reporting currency,		No	Outcome

	a result of legal proceedings associated with data security and privacy in current year (2) data for last year at minimum, up to 3 years recommended		Percentage (%)			
<b>Drug Supply Chain Integrity</b>	Description of efforts to reduce the occurrence of compromised drugs within the supply chain	Discussion and Analysis	n/a	HC-DR-250a.1	No	Activity
	Number of drug recalls issued, total units recalled, percentage for private-label products	Quantitative	Number, Percentage (%)	HC-DR-250a.2	No	Output
	(1) Number of drug recalls issued, total units recalled, percentage for private-label products in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
<b>Management of Controlled Substances</b>	Percentage of controlled substance prescriptions dispensed for which a prescription drug monitoring	Quantitative	Percentage (%)	HC-DR-260a.1	No	Output

	program (PDMP) database was queried					
	(1) Percentage of controlled substance prescriptions dispensed for which a prescription drug monitoring program (PDMP) database was queried in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Outcome
	Total amount of monetary losses as a result of legal proceedings associated with controlled substances	Quantitative	Reporting currency	HC-DR-260a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with controlled substances in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, percentage (%)		No	Output
<b>Patient Health Outcomes</b>	First fill adherence rate	Quantitative	Percentage (%)	HC-DR-260b.1	No	Output

	First fill adherence rate in current year (a) Short and long-term target within a defined period (c) base year (d) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Description of policies and practices to prevent prescription dispensing errors	Discussion and Analysis	n/a	HC-DR-260b.2	No	Activity
	Total amount of monetary losses as a result of legal proceedings associated with prescription dispensing errors	Quantitative	Reporting currency	HC-DR-260b.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with prescription dispensing errors in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Output
<b>New metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-	Quantitative	Percentage (%)	-	No	Outcome

	term targets with a defined period (b) base year (c) performance to time-based targets					
DEI	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in	Discussion and Analysis	n/a		Yes	Output

	current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	
GHG	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	

	performance against targets					
	Percentage of stores with green building infrastructure or LEED initiatives in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
<b>Product safety</b>	(1) List of chemicals considered dangerous (2) Commitment to sell products without dangerous chemicals (3) Percentage of products with dangerous chemicals (a) Short and long-term targets with a	Quantitative	Percentage (%)	No	Outcome	

	defined period (b) base year (c) performance to time-based targets					
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## Healthcare: Healthcare Delivery

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Energy Management</b>	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	HC-DY-130a.1	No	Output
	(1) Total energy consumed (2) percentage grid electricity, (3) percentage renewable in current year (a) Targets for 2030 and 2050 (b) base year (d) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Waste Management</b>	Total amount of medical waste, percentage (a) incinerated, (b) recycled or treated, and (c) landfilled	Quantitative	Metric tons (t), Percentage (%)	HC-DY-150a.1	No	Output
	Total amount of medical waste, percentage (a) incinerated, (b) recycled or treated, and (c) landfilled in	Quantitative	Metric tons (t), Percentage (%)		No	Outcome

	current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Total amount of: (1) hazardous and (2) non-hazardous pharmaceutical waste, percentage (a) incinerated, (b) recycled or treated, and (c) landfilled	Quantitative	Metric tons (t), Percentage (%)	HC-DY-150a.2	No	Output
	Total amount of: (1) hazardous and (2) non-hazardous pharmaceutical waste, classified by percentage (a) incinerated, (b) recycled or treated, and (c) landfilled in current year (a) Short and long-term targets with a defined period (e) base year (f) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
<b>Patient Privacy &amp; Electronic Health Records</b>	Percentage of patient records that are Electronic Health Records (EHR) that meet "meaningful use" requirements	Quantitative	Percentage (%)	HC-DY-230a.1	No	Outcome

	<p>(1) Percentage of patient records that are Electronic Health Records (EHR) that meet "meaningful use" requirements in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome
	<p>Description of policies and practices to secure customers' protected health information (PHI) records and other personally identifiable information (PII)</p>	Discussion and Analysis	n/a	HC-DY-230a.2	No	Activity
	<p>(1) Number of data breaches, (2) percentage involving (a) personally identifiable information (PII) only and (b) protected health information (PHI), (3) number of customers affected in each category, (a) PII only and (b) PHI2</p>	Quantitative	Number, Percentage (%)	HC-DY-230a.3	No	Output

	<p>(1) Number of data breaches, (2) percentage involving (a) personally identifiable information (PII) only and (b) protected health information (PHI), (3) number of customers affected in each category, PII only and PHI3 in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Number, Percentage (%)		No	Output
	<p>Total amount of monetary losses as a result of legal proceedings associated with data security and privacy</p>	Quantitative	Reporting currency	HC-DY-230a.4	No	Output
	<p>(1) Total amount of monetary losses as a result of legal proceedings associated with data security and privacy in current year (2) data for last year at minimum, up to 3 years recommended</p>	Quantitative	Reporting currency, Percentage (%)		No	Output

<b>Access for Low- Income Patients</b>	Discussion of strategy to manage the mix of patient insurance status	Discussion and Analysis	n/a	HC-DY-240a.1	No	Activity
	Amount of Medicare Disproportionate Share Hospital (DSH) adjustment payments received	Quantitative	Reporting currency	HC-DY-240a.2	No	Output
<b>Quality of Care &amp; Patient Satisfaction</b>	Average Hospital Value-Based Purchasing Total Performance Score and domain score, across all facilities	Quantitative	Number	HC-DY-250a.1	No	Outcome
	(1) Average Hospital Value-Based Purchasing Total Performance Score and domain score, across all facilities in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	Number of Serious Reportable Events (SREs) as defined by the National Quality Forum (NQF)	Quantitative	Number	HC-DY-250a.2	No	Output
	(1) Number of Serious Reportable Events	Quantitative	Number, Percentage (%)		No	Output

	(SREs) as defined by the National Quality Forum (NQF) by category in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Hospital-Acquired Condition (HAC) Score per hospital	Quantitative	Number	HC-DY-250a.3	No	Outcome
	(1) Hospital-Acquired Condition (HAC) Score per hospital in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, percentage (%)		No	Output
	Excess readmission ratio per hospital	Quantitative	Ratio	HC-DY-250a.4	No	Outcome
	(1) Excess readmission ratio per hospital in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Ratio, Percentage (%)		No	Output
	Magnitude of readmissions payment	Quantitative	Reporting currency	HC-DY-250a.5	No	Output

	adjustment as part of the Hospital Readmissions Reduction Program (HRRP)						
	(1) Magnitude of readmissions payment adjustment as part of the Hospital Readmissions Reduction Program (HRRP) in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency		No	Outcome	
<b>Management of Controlled Substances</b>	Description of policies and practices to manage the number of prescriptions issued for controlled substances	Discussion and Analysis	n/a	HC-DY-260a.1	No	Activity	
	Percentage of the workforce with controlled substances training, including the evidence-based treatment of pain in current year (a) Short and long term target with a defined period (b) base year (c)	Quantitative	Percentage (%)		No	Outcome	

	performance to time-based targets					
	(1) Percentage of policies and practices aligned with industry guidance "Stem the Tide: Addressing the Opioid Epidemic" in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Percentage of controlled substance prescriptions written for which a prescription drug monitoring program (PDMP) database was queried	Quantitative	Percentage (%)	HC-DY-260a.2	No	Output
	(1) Percentage of controlled substance prescriptions written for which a prescription drug monitoring program (PDMP) database was queried in current year (a) Short and long-term targets with a defined period (b)	Quantitative	Percentage (%)		No	Outcome

	base year (c) performance to time-based targets					
<b>Pricing &amp; Billing Transparency</b>	Description of policies or initiatives to ensure that patients are adequately informed about price before undergoing a procedure	Discussion and Analysis	n/a	HC-DY-270a.1	No	Activity
	Discussion of how pricing information for services is made publicly available	Discussion and Analysis	n/a	HC-DY-270a.2	No	Activity
	Number of the entity's 25 most common services for which pricing information is publicly available, percentage of total services performed (by volume) that these represent	Quantitative	Number, Percentage (%)	HC-DY-270a.3	No	Output
	(1) Number of the entity's 25 most common services for which pricing information is publicly available, percentage of total services performed (by volume) that these represent in current year	Quantitative	Number, Percentage (%)		No	Outcome

	(a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets						
<b>Employee Health &amp; Safety</b>	(1) Total recordable incident rate (TRIR) and (2) days away, restricted, or transferred (DART) rate	Quantitative	Rate	HC-DY-320a.1	No	Output	
	(1) Total recordable incident rate (TRIR) and (2) days away, restricted, or transferred (DART) rate in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Rate, percentage (%)		No	Output	
<b>Employee Recruitment, Development &amp; Retention</b>	(1) Voluntary and (2) involuntary turnover rate for: (a) physicians, (b) non-physician health care practitioners, and (c) all other employees	Quantitative	Rate	HC-DY-330a.1	No	Output	
	(1) Voluntary and (2) involuntary turnover rate for: (a) physicians, (b) non-physician	Quantitative	Rate, percentage (%)		No	Outcome	

	<p>health care practitioners, and</p> <p>(c) all other employees</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>					
	Description of talent recruitment and retention efforts for health care practitioners	Discussion and Analysis	n/a	HC-DY-330a.2	No	Activity
<p><b>Climate Change Impacts on Human Health &amp; Infrastructure</b></p>	Description of policies and practices to address: (1) the physical risks due to an increased frequency and intensity of extreme weather events and (2) changes in the morbidity and mortality rates of illnesses and diseases, associated with climate change	Discussion and Analysis	n/a	HC-DY-450a.1	No	Activity
	Percentage of health care facilities that comply with the Centers for Medicare and Medicaid Services (CMS) Emergency Preparedness Rule	Quantitative	Percentage (%)	HC-DY-450a.2	No	Outcome

	(1) Percentage of health care facilities that comply with the Centers for Medicare and Medicaid Services (CMS) Emergency Preparedness Rule in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome
	(1) Commitment to the White House and HHS Climate Pledge (2) report on progress in the designation of an executive level lead to start work on emissions reduction and releasing a climate resilience plan focusing on communities that experience disproportionate risks of climate-related harm in current year	Quantitative	Percentage (%)	Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome

	<p>SBTI (2) Reporting to TCFD (3) Third- party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>					
	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third- party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	
<b>Fraud &amp; Unnecessary Procedures</b>	Total amount of monetary losses as a result of legal proceedings associated with Medicare and Medicaid fraud under the False Claims Act	Quantitative	Percentage (%)	HC- DY- 510a.1	No	Output

	(1) Total amount of monetary losses as a result of legal proceedings associated with Medicare and Medicaid fraud under the False Claims Act in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Outcome
<b>New metrics</b>						
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	<p>(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Discussion and Analysis	n/a	Yes	Output
<b>Labor rights</b>	<p>(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)	No	Outcome

## Healthcare: Healthcare Distributors

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY CLASSIFICATION
<b>Fleet Fuel Management</b>	Payload fuel economy Quantitative Gallons, Tons (U.S.), Miles	Quantitative	Gallons, Tons (US) Miles	HC-DI-110a.1	No Output
	Payload fuel economy Quantitative Gallons, Tons (U.S.) in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gallons, Tons (US) Miles		No Outcome
	Description of efforts to reduce the environmental impact of logistics	Discussion and Analysis	n/a	HC-DI-110a.2	No Activity
<b>Product Safety</b>	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative	Reporting currency	HC-DI-250a.1	No Output
	(1) Total amount of monetary losses as a result of legal proceedings	Quantitative	Reporting currency, Percentage (%)		No Output

	associated with product safety in current year (2) data for last year at minimum, up to 3 years recommended					
	Description of efforts to minimize health and safety risks of products sold associated with toxicity/chemical safety, high abuse potential, or delivery	Discussion and Analysis	n/a	HC-DI-250a.2	No	Output
	List of toxic chemicals in products, percentage of products with toxic chemicals in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets				Yes	Outcome
<b>Counterfeit Drugs</b>	Description of methods and technologies used to maintain traceability of products throughout the distribution chain and prevent counterfeiting	Discussion and Analysis	n/a	HC-DI-260a.1	No	Activity

<b>Product Lifecycle Management</b>	Discussion of due diligence process to qualify suppliers of drug products and medical equipment and devices	Discussion and Analysis	n/a	HC-DI-260a.2	No	Output
	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	Discussion and Analysis	n/a	HC-DI-260a.3	No	Activity
	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	n/a	HC-DI-410a.1	No	Output
	Amount (by weight) of products accepted for take-back and reused, recycled, or donated	Quantitative	Metric tons (t)	HC-DI-410a.2	No	Output
	Amount (by weight) of products accepted for take-back and reused, recycled, or donated in current year (a) Short and long-term targets with a defined period (b)	Quantitative	Metric tons (t), Percentage (%)		No	Outcome

	base year (c) performance to time-based target					
Business Ethics	Description of efforts to minimize conflicts of interest and unethical business practices	Discussion and Analysis	n/a	HC-DI-510a.1	No	Activity
	Total amount of monetary losses as a result of legal proceedings associated with bribery, corruption, or other unethical business practices	Quantitative	Reporting currency	HC-DI-510a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with bribery, corruption, or other unethical business practices in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Output
New metrics						
Circularity	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused	Quantitative	Percentage (%)	-	No	Outcome

	materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Climate Change Impacts on Human Health &amp; Infrastructure</b>	(1) Commitment to the White House and HHS Climate Pledge (2) report on progress in the designation of an executive level lead to start work on emissions reduction and releasing a climate resilience plan focusing on communities that experience disproportionate risks of climate-related harm in current year	Quantitative	Percentage (%)	No	Outcome	
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	

	minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary turnover by historically underrepresented	Quantitative	Percentage (%)	No	Outcome	

	group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	



## Healthcare: Managed Care

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY CLASSIFICATION	
<b>Customer Privacy &amp; Technology Standards</b>	Description of policies and practices to secure customers' protected health information (PHI) records and other personally identifiable information (PII)	Discussion and Analysis	n/a	HC-MC-230a.1	No	Activity
	(1) Number of data breaches, (2) percentage involving (a) personally identifiable information (PII) only and (b) protected health information (PHI), (3) number of customers affected in each category, (a) PII only and (b) PHI2	Quantitative	Number, Percentage (%)	HC-MC-230a.2	No	Output
	(1) Number of data breaches, (2) percentage involving (a) personally identifiable	Quantitative	Number, Percentage (%)		No	Output

	information (PII) only and (b) protected health information (PHI), (3) number of customers affected in each category, PII only and PHI3 in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Total amount of monetary losses as a result of legal proceedings associated with data security and privacy	Quantitative	Reporting currency	HC-MC-230a.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with data security and privacy in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative			No	Output
Access to Coverage	Medical Loss Ratio (MLR)	Quantitative	Ratio	HC-MC-240a.1	No	Output
	(1) Medical Loss Ratio (MLR) in current year (2) data for last year at	Quantitative	Ratio, Percentage (%)		No	Outcome

	minimum, up to 3 years recommended					
	Total amount of rebates accrued and paid due to non-compliance with the Patient Protection and Affordable Care Act for Medical Loss Ratio (MLR)	Quantitative	Reporting currency	HC-MC-240a.2	No	Output
	(1) Total amount of rebates accrued and paid due to non-compliance with the Patient Protection and Affordable Care Act for Medical Loss Ratio (MLR) in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Output
	Percentage of proposed rate increases receiving “not unreasonable” designation from Health and Human Services (HHS) review or state review	Quantitative	Percentage (%)	HC-MC-240a.3	No	Output
	Percentage of proposed rate increases receiving “not unreasonable” designation from Health and Human	Quantitative	Percentage (%)		No	Outcome

	Services (HHS) review or state review in current year (3) data for last year at minimum, up to 3 years recommended					
Plan Performance	Average Medicare Advantage plan rating for each of the following plan types: (1) HMO, (2) local PPO, (3) regional PPO, (4) PFFS, and (5) SNP	Quantitative	Number	HC-MC-250a.1	No	Output
	Average Medicare Advantage plan rating for each of the following plan types: (a) HMO, (b) local PPO, (c) regional PPO, (d) PFFS, and (e) SNP in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Outcome
	Enrollee retention rate by plan type, including: (1) HMO, (2) local PPO, (3) regional PPO, (4) PFFS, and (5) SNP	Quantitative	Rate	HC-MC-250a.2	No	Output
	(1) Enrollee retention rate by plan type, including: (a) HMO, (b) local	Quantitative	Rate, Percentage (%)		No	Output

	PPO, (c) regional PPO, (d) PFFS, and (e) SNP in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Percentage of claims denied that were appealed by customers and ultimately reversed	Quantitative	Percentage (%)	HC-MC-250a.3	No	Output
	(1) Percentage of claims denied that were appealed by customers and ultimately reversed in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Plan enrollee grievance rate	Quantitative	Rate	HC-MC-250a.4	No	Output
	(1) Plan enrollee grievance rate in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Rate, Percentage (%)		No	Outcome
<b>Improved Outcomes</b>	Percentage of enrollees in wellness programs by type: (1) diet and nutrition, (2)	Quantitative	Percentage (%)	HC-MC-260a.1	No	Output

	exercise, (3) stress management, (4) mental health, (5) smoking or alcohol cessation, or (6) other					
	Percentage of enrollees in wellness programs by type: (1) diet and nutrition, (2) exercise, (3) stress management, (4) mental health, (5) smoking or alcohol cessation, or (6) other in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Total coverage for preventive health services with no cost sharing for the enrollees, total coverage for preventive health services requiring cost-sharing by the enrollee, percentage of enrollees receiving Initial Preventive Physical Examinations (IPPE) or Annual	Quantitative	Reporting currency, Percentage (%)	HC-MC-260a.2	No	Output

	Wellness Visits (AWV)					
	(1) Total coverage for preventive health services with no cost sharing for the enrollees, total coverage for preventive health services requiring cost-sharing by the enrollee, percentage of enrollees receiving Initial Preventive Physical Examinations (IPPE) or Annual Wellness Visits (AWV) in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Reporting currency, Percentage (%)	No	Outcome	
	Number of customers receiving care from Accountable Care Organizations or enrolled in Patient-Centered Medical Home programs	Quantitative	Number	HC-MC-260a.3	No	Output
	(1) Number of customers receiving care from Accountable	Quantitative	Number, Percentage (%)		No	Outcome

	Care Organizations or enrolled in Patient-Centered Medical Home programs in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Climate Change Impacts on Human Health</b>	Discussion of the strategy to address the effects of climate change on business operations and how specific risks presented by changes in the geographic incidence, morbidity, and mortality of illnesses and diseases are incorporated into risk models	Discussion and Analysis	n/a	HC-MC-450a.1	No	Activity
	(1) Commitment to the White House and HHS Climate Pledge (2) report on progress in the designation of an executive level lead to start work on emissions reduction and releasing a climate resilience plan	Quantitative	Percentage (%)		Yes	Outcome

	focusing on communities that experience disproportionate risks of climate-related harm in current year					
<b>New metrics:</b>						
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by	Discussion and Analysis	n/a		Yes	Output

	historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Climate Change Impacts on Human Health &amp; Infrastructure</b>	(1) Commitment to the White House and HHS Climate Pledge (2) report on progress in the designation of an executive level lead to start work on emissions reduction and releasing a climate resilience plan focusing on communities that experience disproportionate risks of climate-related harm in current year	Quantitative	Percentage (%)		No	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for	Quantitative	Gigajoules (Gj), Percentage (%)		Yes	Outcome

	last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBT <sup>I</sup> (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Healthcare: Medical Equipment

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Affordability & Pricing	Ratio of weighted average rate of net price increases (for all products) to the annual increase in the U.S. Consumer Price Index	Quantitative	Ratio	HC-MS-240a.1	No	Output
	(1) Ratio of weighted average rate of net price increases (for all products) to the annual increase in the U.S. Consumer Price Index in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Ratio		No	Output
	Description of how price information for each product is disclosed to customers or to their agents	Discussion and Analysis	n/a	HC-MS-240a.2	No	Activity
Product Safety	Number of recalls issued, total units recalled	Quantitative	Number	HC-MS-250a.1	No	Output

	(1) Number of recalls issued, total units recalled classified as (a) voluntary (b) FDA requested (c) FDA mandated (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	List of products listed in the FDA's MedWatch Safety Alerts for Human Medical Products database	Discussion and Analysis	n/a	HC-MS-250a.2	No	Activity
	List of products listed in the FDA's MedWatch Safety Alerts for Human Medical Products database in current year (3) data for last year at minimum, up to 3 years recommended	Discussion and analysis, Quantitative	Number, percentage (%)		No	Output
	Number of fatalities related to products as reported in the FDA Manufacturer and User Facility Device Experience	Quantitative	Number	HC-MS-250a.3	No	Output
	(1) Number of fatalities related to products as reported in the FDA Manufacturer and User Facility	Quantitative	Number, percentage (%)		No	Output

	Device Experience in current year (2) data for last year at minimum, up to 3 years recommended					
	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	Quantitative	Number	HC-MS-250a.4	No	Output
	(1) Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, percentage (%)		No	Outcome
<b>Ethical Marketing</b>	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Quantitative	Reporting currency	HC-MS-270a.1	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with	Quantitative	Number, percentage (%)		No	Output

	false marketing claims in current year (2) data for last year at minimum, up to 3 years recommended					
	Description of code of ethics governing promotion of off-label use of products	Discussion and Analysis	n/a	HC-MS-270a.2	No	Activity
<b>Product Design &amp; Lifecycle Management</b>	Discussion of process to assess and manage environmental and human health considerations associated with chemicals in products, and meet demand for sustainable product	Discussion and Analysis	n/a	HC-MS-410a.1	No	Activity
	(1) Commitment to more energy-efficient medical equipment and supplies (2) reduction in energy consumption, (3) reduction in GHG per product per hour (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	KwH, Gigajoules (Gj),			Outcome

	performance to time-based targets					
	Total amount of products accepted for take-back and reused, recycled, or donated, broken down by: (1) devices and equipment and (2) supplies	Quantitative	Metric tons (t)	HC-MS-410a.2	No	Output
	Total amount of products accepted for take-back and reused, recycled, or donated, broken down by: (1) devices and equipment and (2) supplies in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
<b>Supply Chain Management</b>	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in third-party audit programs for manufacturing and product quality	Quantitative	Percentage (%)	HC-MS-430a.1	No	Outcome
	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in	Quantitative	Percentage (%)		No	Outcome

	<p>third-party audit programs for manufacturing and product quality in current year</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>					
	<p>Description of efforts to maintain traceability within the distribution chain</p>	<p>Discussion and Analysis</p>	<p>n/a</p>	<p>HC-MS-430a.2</p>	<p>No</p>	<p>Activity</p>
	<p>Description of the management of risks and associated with the use of critical materials</p>	<p>Discussion and Analysis</p>	<p>n/a</p>	<p>HC-MS-430a.3</p>	<p>No</p>	<p>Activity</p>
<p><b>Business Ethics</b></p>	<p>Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption</p>	<p>Quantitative</p>	<p>Reporting currency</p>	<p>HC-MS-510a.1</p>	<p>No</p>	<p>Output</p>
	<p>(1) Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption in current year</p> <p>(2) data for last year at minimum, up to 3 years recommended</p>		<p>Reporting currency, Percentage (%)</p>		<p>No</p>	<p>Output</p>

	Description of code of ethics governing interactions with health care professionals	Discussion and Analysis	n/a	HC-MS-510a.2	No	Activity
<b>New metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>Climate Change Impacts on Human Health &amp; Infrastructure</b>	(1) Commitment to the White House and HHS Climate Pledge (2) designation of an executive level lead to work on emissions reduction and release of a climate resilience plan focusing on communities that experience disproportionate risks of climate-related harm in current year	Quantitative	Percentage (%)	-	Yes	Outcome

	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2)</p> <p>Reporting to TCFD (3) Third-party audited (4)</p> <p>Emissions reductions data for last year at minimum, up to 3 years recommended, (5)</p> <p>Analysis of performance against targets</p>	Quantitative	Gigajoules (Gj), Percentage (%)		Yes	Outcome
	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2)</p> <p>Reporting to TCFD (3) Third-party audited (4)</p> <p>Emissions reductions data for last year at minimum, up to 3 years recommended, (5)</p> <p>Analysis of performance against targets</p>	Quantitative	Gigajoules (Gj), Percentage (%)		Yes	Outcome
<b>DEI of employees</b>	Percentage of employees by historically underrepresented	Quantitative	Percentage (%)		No	Outcome

	group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output
<b>Labor rights</b>	(1) Percentage of (a) contract (b)	Quantitative	Percentage (%)		No	Outcome

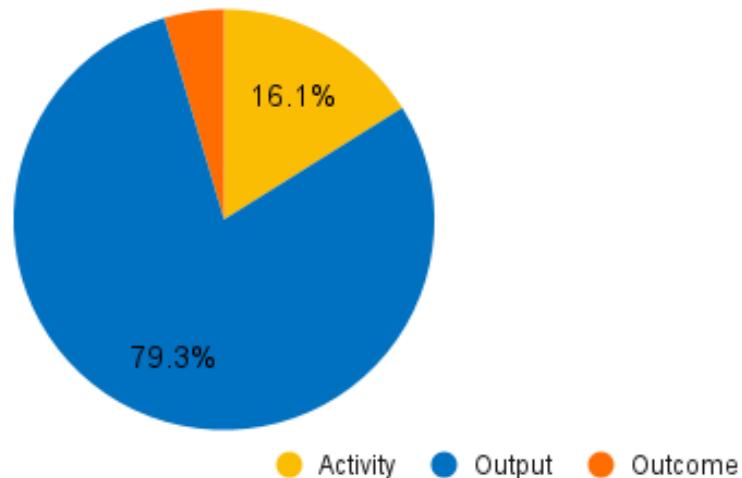
	<p>migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long- term targets with a defined period (b) base year (c) performance to time-based targets</p>						
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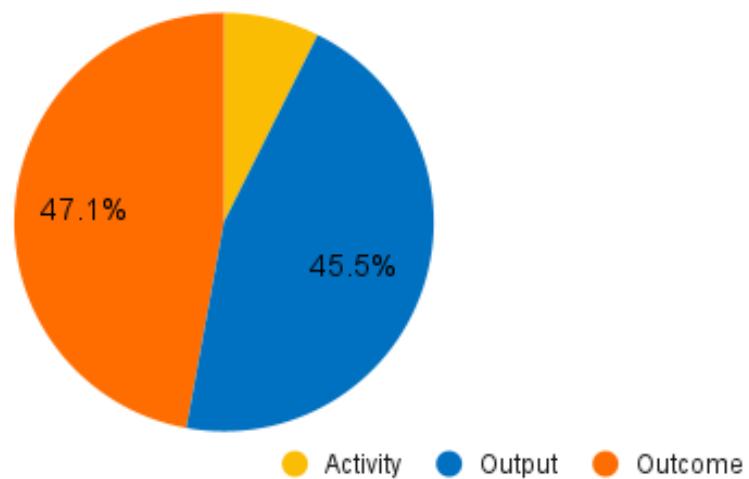
## Infrastructure | Metric Classifications Before and After Revisions

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Infrastructure SASB Metric Classification - Current



Infrastructure SASB Metric Classification - Revised



## Infrastructure: Electrical Utilities

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions & Energy Resource Planning	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions limiting regulations and (3) emissions reporting regulations	Quantitative	Metric tons (t) CO2-e, Percentage (%)	IF-EU-110a.1	No	Output
	Greenhouse gas (GHG) emissions associated with power deliveries	Quantitative	Metric tons (t) CO2-e, Percentage (%)	IF-EU-110a.1	No	Output
	Greenhouse gas (GHG) emissions associated with power deliveries (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t) CO2-e, Percentage (%)		No	Outcome
	Discussion of long and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance	Discussion and Analysis	n/a	IF-EU-110a.3	No	Activity

	against those targets					
	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI</p> <p>(2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI</p> <p>(2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	Quantitative	Metric tons (t), Percentage (%)	IF-EU-120a.1	No	Output
	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population in current year (a) Short and long-term targets (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	IF-EU-140a.1	No	Output
	(1) Total water withdrawn, (2)	Quantitative	Thousand cubic meters		No	Outcome

	total water consumed (3) volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets		(m3), Percentage (%)			
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Number	IF-EU-140a.2	No	Output
	(1) Number of incidents of non-compliance associated with water quality permits, standards and regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Description of water management risks and discussion of strategies and practices to	Discussion and Analysis	n/a	IF-EU-140a.3	No	Activity

	mitigate those risks					
Coal Ash Management	Amount of coal combustion residuals (CCR) generated, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	IF-EU-150a.1	No	Output
	(1) Amount of coal combustion residuals (CCR) generated, percentage recycled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	Quantitative	Number	IF-EU-150a.2	No	Output
	(1) Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment in	Quantitative	Number		No	Outcome

	current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
Energy Affordability	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customer	Quantitative	Rate	IF-EU-240a.1	No	Output
	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customer in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome
	Typical monthly electric bill for residential customers for (1) 500 kWh and (2) 1,000 kWh of electricity delivered per month	Quantitative	Presentation currency	IF-EU-240a.2	No	Output
	Typical monthly electric bill for residential customers for (1)	Quantitative	Presentation currency		No	Outcome

	500 kWh and (2) 1,000 kWh of electricity delivered per month (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Quantitative	Number, Percentage (%)	IF-EU-240a.3	No	Output
	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Outcome
<b>New metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2)	Quantitative	Percentage (%)	-	No	Outcome

	recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and	Quantitative	Percentage (%)	No	Outcome	

	long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Infrastructure: Engineering & Construction

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Environmental Impacts of Project Development</b>	Number of incidents of non-compliance with environmental permits, standards and regulations	Quantitative	Number	IF-EN-160a.1	No	Output
	(1) Number of incidents of non-compliance with environmental permits, standards and regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Discussion of processes to assess and manage environmental risks associated with project design, siting and construction	Discussion and Analysis	n/a	IF-EN-160a.2	No	Activity

<b>Structural Integrity &amp; Safety</b>	Amount of defect- and safety-related rework costs	Quantitative	Presentation currency	IF-EN-250a.1	No	Output
	(1) Amount of defect- and safety-related rework costs in current year (2) data for last year at minimum , up to 3 years recommended	Quantitative	Presentation currency		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	Quantitative	Presentation currency	IF-EN-250a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
	Workforce Health & Safety	Risk	Quantitative	Rate	IF-EN-320a.1	No

	<p>(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) seasonal and migrant employees in current year (c) Short and long-term targets with a defined period (d) base year (e) performance to time-based targets</p>	Quantitative	Rate		No	Outcome
<b>Lifecycle Impacts of Buildings &amp; Infrastructure</b>	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	Quantitative	Number	IF-EN-410a.1	No	Output
	Number of (1) commissioned	Quantitative	Number		No	Outcome

	projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification (a) Short- and long-term target with a defined period (b) base year (c) performance to time-based targets					
	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	Discussion and Analysis	n/a	IF-EN-410a.2	No	Activity
	Percentage of projects with operational phase energy and water efficiency in the building plans in current year (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Percentage (%)		No	Outcome

	performance to time-based targets					
Climate Impacts of Business Mix	Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects	Quantitative	Presentation currency	IF-EN-410b.1	No	Output
	Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Presentation currency		No	Outcome
	Amount of backlog cancellations associated with hydrocarbon-related projects	Quantitative	Presentation currency	IF-EN-410b.2	No	Output
	(1) Amount of backlog cancellations associated with hydrocarbon-related projects in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to	Quantitative	Presentation currency		No	Output

	time-based targets					
	Amount of backlog for non-energy projects associated with climate change mitigation	Quantitative	Presentation currency	IF-EN-410b.3	No	Output
	(1) Amount of backlog for non-energy projects associated with climate change mitigation in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Presentation currency		No	Output
<b>Business Ethics</b>	(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Quantitative	Number, Presentation currency	IF-EN-510a.1	No	Output
<b>New metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3)	Quantitative	Percentage (%)	-	No	Outcome

	reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5)	Quantitative	Percentage (%)	No	Outcome	

	board of directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

	TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	(1) Commitment to protecting employees from extreme heat (2) Percentage of facilities with protocols for protecting	Quantitative	Percentage (%)	Yes	Outcome	

	employees from high temperatures (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Infrastructure: Gas Utilities

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Energy Affordability</b>	Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only	Quantitative	Rate	IF-GU-240a.1	No	Output
	Average retail gas rate for (1) residential, (2) commercial, (3) industrial customers, and (4) transportation services only (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome
	Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year	Quantitative	Presentation currency	IF-GU-240a.2	No	Output

	Typical monthly gas bill for residential customers for (1) 50 MMBtu and (2) 100 MMBtu of gas delivered per year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Presentation currency		No	Outcome
	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days	Quantitative	Number, Percentage (%)	IF-GU-240a.3	No	Output
	Number of residential customer gas disconnections for non-payment, percentage reconnected within 30 days (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Outcome

	Discussion of impact of external factors on customer affordability of gas, including the economic conditions of the service territory	Discussion and Analysis	n/a	IF-GU-240a.4	No	Activity
<b>End-Use Efficiency</b>	Customer gas savings from efficiency measures, by market	Quantitative	Million British Thermal Units (MMBtu)	IF-GU-420a.2	No	Output
	Customer gas savings from efficiency measures, by market (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Million British Thermal Units (MMBtu)		No	Outcome
<b>Integrity of Gas Delivery Infrastructure</b>	Number of (1) reportable pipeline incidents, (2) corrective actions received and (3) violations of pipeline safety statutes	Quantitative	Number	IF-GU-540a.1	No	Output
	Number of (1) reportable pipeline incidents, (2)	Quantitative	Number		No	Output

	corrective actions received and (3) violations of pipeline safety statutes in current year (4) data for last year at minimum, up to 3 years recommended					
	Percentage of distribution pipeline that is (1) cast or wrought iron and (2) unprotected steel by length	Quantitative	Percentage (%)	IF-GU-540a.2	No	Output
	Percentage of distribution pipeline that is (1) cast or wrought iron and (2) unprotected steel by length in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Percentage of gas (1) transmission and (2) distribution pipelines inspected by length	Quantitative	Percentage (%)	IF-GU-540a.3	No	Output
	Percentage of gas (1) transmission and (2) distribution	Quantitative	Percentage (%)		No	Output

	pipelines inspected by length in current year (3) data for last year at minimum, up to 3 years recommended					
	Description of efforts to manage the integrity of gas delivery infrastructure, including risks related to safety and emissions	Discussion and Analysis	n/a	IF-GU-540a.4	No	Activity
	Percentage of gas delivery infrastructure following third party safety standards (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>New proposed metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end	Quantitative	Percentage (%)	-	No	Outcome

	of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
DEI	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and	Quantitative	Percentage (%)	No	Outcome	

	long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

	minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	



## Infrastructure: Home Builders

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY CLASSIFICATION	
<b>Land Use &amp; Ecological Impacts</b>	Number of (1) lots and (2) homes delivered on redevelopment sites	Quantitative	Number	IF-HB-160a.1	No	Output
	Number of (1) lots and (2) homes delivered on redevelopment sites in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Number of (1) lots and (2) homes delivered in regions with High or Extremely High Baseline Water Stress	Quantitative	Number	IF-HB-160a.2	No	Output
	Number of (1) lots and (2) homes delivered in regions with High or Extremely High Baseline Water Stress (a) Short	Quantitative	Number		No	Outcome

	and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Total amount of monetary losses as a result of legal proceedings associated with environmental regulations	Quantitative	Presentation currency	IF-HB-160a.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with environmental regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
	Discussion of process to integrate environmental considerations into site selection, site design and site development and construction	Discussion and Analysis	n/a	IF-HB-160a.4	No	Activity
<b>Workforce Health &amp; Safety</b>	(1) Total recordable incident rate (TRIR) and (2)	Quantitative	Rate	IF-HB-320a.1	No	Output

	fatality rate for (a) direct employees and (b) contract employees						
	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) seasonal and migrant employees in current year (c) Short and long-term targets with a defined period (d) base year (e) performance to time-based targets	Quantitative	Rate		No	Outcome	
<b>Design for Resource Efficiency</b>	(1) Number of homes that obtained a certified residential energy efficiency rating and (2) average rating	Quantitative	Number, Rating	IF- HB- 410a.1	No	Outcome	
	(1) Number of homes that	Quantitative	Number, Rating		No	Outcome	

	obtained a certified residential energy efficiency rating and (2) average rating (a) Short- and long-term target with a defined period (b) base year (c) performance to time-based targets					
	Percentage of installed water fixtures certified to a water efficiency standard	Quantitative	Percentage (%)	IF-HB-410a.2	No	Output
	Percentage of installed water fixtures certified to a water efficiency standard (a) Short- and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Number of homes delivered certified to a third-party multi-attribute green building standard	Quantitative	Number	IF-HB-410a.3	No	Output
	Number of homes delivered	Quantitative	Number		No	Outcome

	certified to a third-party multi-attribute green building standard (a) Short- and long-term target with a defined period (b) base year (c) performance to time-based targets					
	Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customers	Discussion and Analysis	n/a	IF-HB-410a.4	No	Activity
<b>Community Impacts of New Developments</b>	Description of how proximity and access to infrastructure, services, and economic centres affect site selection and development decisions	Discussion and Analysis	n/a	IF-HB-410b.1	No	Activity
	Number of (1) lots and (2) homes delivered on infill sites	Quantitative	Number	IF-HB-410b.2	No	Output
	Number of (1) lots and (2) homes delivered on infill sites in	Quantitative	Number		No	Output

	current year (3) data for last year at minimum, up to 3 years recommended					
	(1) Number of homes delivered in compact developments and (2) average density	Quantitative	Number	IF-HB-410b.3	No	Output
	(1) Number of homes delivered in compact developments and (2) average density (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
<b>Climate Change Adaptation</b>	Number of lots located in 100-year flood zones	Quantitative	Number	IF-HB-420a.1	No	Output
	Number of lots located in 100-year flood zones in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome

	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis	n/a	IF-HB-420a.2	No	Activity
<b>New metric:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Percentage (%)		No	Outcome

	time-based targets					
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to	Discussion and Analysis	n/a	Yes	Output	

	time-based targets					
<b>GHG Emissions</b>	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2)</p> <p>Reporting to TCFD (3) Third-party audited (4)</p> <p>Emissions reductions data for last year at minimum, up to 3 years recommended, (5)</p> <p>(5) Analysis of performance against targets</p>	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2)</p> <p>Reporting to TCFD (3) Third-party audited (4)</p> <p>Emissions reductions data for last year at minimum, up to 3 years recommended, (5)</p> <p>(5) Analysis of</p>	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

	performance against targets					
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to protecting employees from extreme heat (2) Percentage of facilities with protocols for protecting employees from high temperatures (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	Yes	Outcome	

## Infrastructure: Home Builders

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Land Use &amp; Ecological Impacts</b>	Number of (1) lots and (2) homes delivered on redevelopment sites	Quantitative	Number	IF-HB-160a.1	No	Output
	Number of (1) lots and (2) homes delivered on redevelopment sites in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Number of (1) lots and (2) homes delivered in regions with High or Extremely High Baseline Water Stress	Quantitative	Number	IF-HB-160a.2	No	Output
	Number of (1) lots and (2) homes delivered in regions with High or Extremely High Baseline Water Stress (a) Short	Quantitative	Number		No	Outcome

	and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Total amount of monetary losses as a result of legal proceedings associated with environmental regulations	Quantitative	Presentation currency	IF-HB-160a.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with environmental regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
	Discussion of process to integrate environmental considerations into site selection, site design and site development and construction	Discussion and Analysis	n/a	IF-HB-160a.4	No	Activity
<b>Workforce Health &amp; Safety</b>	(1) Total recordable incident rate (TRIR) and (2)	Quantitative	Rate	IF-HB-320a.1	No	Output

	fatality rate for (a) direct employees and (b) contract employees					
	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) seasonal and migrant employees in current year (c) Short and long-term targets with a defined period (d) base year (e) performance to time-based targets	Quantitative	Rate		No	Outcome
<b>Design for Resource Efficiency</b>	(1) Number of homes that obtained a certified residential energy efficiency rating and (2) average rating	Quantitative	Number, Rating	IF- HB- 410a.1	No	Outcome
	(1) Number of homes that	Quantitative	Number, Rating		No	Outcome

	obtained a certified residential energy efficiency rating and (2) average rating (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
	Percentage of installed water fixtures certified to a water efficiency standard	Quantitative	Percentage (%)	IF-HB-410a.2	No	Output
	Percentage of installed water fixtures certified to a water efficiency standard (a) Short- and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Number of homes delivered certified to a third-party multi-attribute green building standard	Quantitative	Number	IF-HB-410a.3	No	Output
	Number of homes delivered	Quantitative	Number		No	Outcome

	certified to a third-party multi-attribute green building standard (a) Short- and long-term target with a defined period (b) base year (c) performance to time-based targets					
	Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customers	Discussion and Analysis	n/a	IF-HB-410a.4	No	Activity
<b>Community Impacts of New Developments</b>	Description of how proximity and access to infrastructure, services, and economic centres affect site selection and development decisions	Discussion and Analysis	n/a	IF-HB-410b.1	No	Activity
	Number of (1) lots and (2) homes delivered on infill sites	Quantitative	Number	IF-HB-410b.2	No	Output
	Number of (1) lots and (2) homes delivered on infill sites in	Quantitative	Number		No	Output

	current year (3) data for last year at minimum, up to 3 years recommended					
	(1) Number of homes delivered in compact developments and (2) average density	Quantitative	Number	IF-HB-410b.3	No	Output
	(1) Number of homes delivered in compact developments and (2) average density (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
<b>Climate Change Adaptation</b>	Number of lots located in 100-year flood zones	Quantitative	Number	IF-HB-420a.1	No	Output
	Number of lots located in 100-year flood zones in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome

	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis	n/a	IF-HB-420a.2	No	Activity
<b>New metric:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base	Quantitative	Percentage (%)		No	Outcome

	year (c) performance to time-based targets					
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base	Discussion and Analysis	n/a	Yes	Output	

	year (c) performance to time-based targets					
GHG Emissions	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third- party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third- party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended,	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

	(5) Analysis of performance against targets					
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to protecting employees from extreme heat (2) Percentage of facilities with protocols for protecting employees from high temperatures (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	Yes	Outcome	

## Infrastructure: Real Estate

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Energy Management	Energy consumption data coverage as a percentage of total floor area, by property sector	Quantitative	Percentage (%) by floor area	IF-RE-130a.1	No	Output
	Energy consumption data coverage as a percentage of total floor area, by property sector in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by floor area		No	Outcome
	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity and (3) percentage renewable, by property sector	Quantitative	Gigajoules (GJ), Percentage (%)	IF-RE-130a.2	No	Output
	(1) Total energy consumed by portfolio area with data coverage, (2)	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome

	percentage grid electricity and (3) percentage renewable, by property sector in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets						
	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector	Quantitative	Percentage (%)	IF-RE-130a.3	No	Output	
	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome	
	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property sector	Quantitative	Percentage (%) by floor area	IF-RE-130a.4	No	Output	

	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property sector in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by floor area		No	Outcome
	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Discussion and Analysis	n/a	IF-RE-130a.5	No	Activity
Water Management	Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property sector	Quantitative	Percentage (%) by floor area	IF-RE-140a.1	No	Output
	Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High	Quantitative	Percentage (%) by floor area		No	Outcome

	Baseline Water Stress, by property sector (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property sector	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	IF-RE-140a.2	No	Output	
	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property sector (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome	
	Like-for-like percentage change in water withdrawn for portfolio area with data	Quantitative	Percentage (%)	IF-RE-140a.3	No	Output	

	coverage, by property sector						
	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome	
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	IF-RE-140a.4	No	Activity	
<b>Management of Tenant Sustainability Impacts</b>	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency- related capital improvements and (2) associated leased floor area, by property sector	Quantitative	Percentage (%) by floor area, square meters (m <sup>2</sup> )	IF-RE-410a.1	No	Output	
	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency- related capital improvements and	Quantitative	Percentage (%) by floor area, square meters (m <sup>2</sup> )		No	Outcome	

	(2) associated leased floor area, by property sector (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
	Percentage of tenants that are separately metered or sub metered for (1) grid electricity consumption and (2) water withdrawals, by property sector	Quantitative	Percentage (%) by floor area	IF-RE-410a.2	No	Output	
	Percentage of tenants that are separately metered or sub metered for (1) grid electricity consumption and (2) water withdrawals, by property sector in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by floor area		No	Outcome	
	Discussion of approach to measuring, incentivizing and improving sustainability impacts of tenants	Discussion and Analysis	n/a	IF-RE-410a.3	No	Activity	

<b>Climate Change Adaptation</b>	Area of properties located in 100-year flood zones, by property sector (m <sup>2</sup> )	Quantitative	Square meters (m <sup>2</sup> )	IF-RE-450a.1	No	Output
	Area of existing and leasable properties located in 100-year flood zones, by property sector (m <sup>2</sup> ) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Square meters (m <sup>2</sup> )		No	Outcome
	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis	n/a	IF-RE-450a.2	No	Activity
<b>New Metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome

<b>DEI</b>	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c)	Discussion and Analysis	n/a		Yes	Output

	performance to time-based targets					
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	Percentage of employees	Quantitative	Percentage (%)	No	Outcome	

	<p>classified by type of employee and region paid a living wage</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>				
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## Infrastructure: Real Estate Service

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Sustainability Services	Revenue from energy and sustainability services	Quantitative	Presentation currency	IF-RS-410a.1	No	Output
	Revenue from energy and sustainability services in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Presentation currency		No	Outcome
	(1) Floor area and (2) number of buildings under management provided with energy and sustainability services	Quantitative	Square meters (m <sup>2</sup> ), Number	IF-RS-410a.2	No	Output
	(1) Floor area and (2) number of buildings under management provided with energy and	Quantitative	Square meters (m <sup>2</sup> ), Number		No	Outcome

	sustainability services in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
	(1) Floor area and (2) number of buildings under management that obtained an energy rating	Quantitative	Square meters (m <sup>2</sup> ), Number	IF-RS-410a.3	No	Output
	(1) Floor area and (2) number of buildings under management that obtained an energy rating in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Square meters (m <sup>2</sup> ), Number		No	Outcome
<b>Transparent Information &amp; Management of Conflict of Interest</b>	Brokerage revenue from dual agency transactions	Quantitative	Presentation currency	IF-RS-510a.1	No	Output
	(1) Brokerage revenue from dual agency	Quantitative	Presentation currency		No	Output

	transactions in current year (2) data for last year at minimum, up to 3 years recommended					
	Revenue from transactions associated with appraisal services	Quantitative	Presentation currency	IF-RS-510a.2	No	Output
	(1) Revenue from transactions associated with appraisal services in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity, including duty of care	Quantitative	Presentation currency	IF-RS-510a.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with professional integrity, including duty of care in current year (2) data for last year at	Quantitative	Presentation currency		No	Output

	minimum, up to 3 years recommended					
<b>New metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	<p>Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)	No	Outcome
	<p>(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Discussion and Analysis	n/a	Yes	Output

<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

<b>Labor rights</b>	<p>Percentage of employees classified by type of employee and region paid a living wage</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome
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## Infrastructure: Water Utilities

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Energy Management</b>	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	IF-WU-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Distribution Network Efficiency</b>	Water main replacement rate	Quantitative	Rate	IF-WU-140a.1	No	Output
	Water main replacement rate (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome

	Volume of non-revenue real water losses cubic meters (m3)	Quantitative	Thousand cubic meters (M3)	IF-WU-140a.2	No	Output
	Volume of non-revenue real water losses cubic meters (m3) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (M3)		No	Outcome
<b>Effluent Quality Management</b>	Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations	Quantitative	Number	IF-WU-140b.1	No	Output
	Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome

	Discussion of strategies to manage effluents of emerging concern	Discussion and Analysis	n/a	IF-WU-140b.2	No	Activity
Water Affordability & Access	Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers	Quantitative	Rate	IF-WU-240a.1	No	Output
	Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome
	Typical monthly water bill for residential customers for 10 Ccf of water delivered per month	Quantitative	Presentation currency	IF-WU-240a.2	No	Output
	Typical monthly water bill for residential customers for 10 Ccf of water delivered per month (a) Short and long-term targets	Quantitative	Presentation currency		No	Outcome

	with a defined period (b) base year (c) performance to time-based targets						
	Number of residential customer water disconnections for non-payment, percentage reconnected within 30 days	Quantitative	Number, Percentage (%)	IF-WU-240a.3	No	Output	
	Number of residential customer water disconnections for non-payment, percentage reconnected within 30 days (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Outcome	
	Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory	Discussion and Analysis	n/a	IF-WU-240a.4	No	Activity	

<b>Drinking Water Quality</b>	Number of (1) acute health-based, (2) non-acute health-based, and (3) non-health-based drinking water violations	Quantitative	Number	IF-WU-250a.1	No	Output
	Number of (1) acute health-based, (2) non-acute health-based, and (3) non-health-based drinking water violations in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
	Discussion of strategies to manage drinking water contaminants of emerging concern	Discussion and analysis	n/a	IF-WU-250a.2	No	Activity
<b>End-Use Efficiency</b>	Percentage of water utility revenue from rate structures designed to promote conservation and revenue resilience	Quantitative	Percentage (%)	IF-WU-420a.1	No	Output

	Percentage of water utility revenue from rate structures designed to promote conservation and revenue resilience (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Customer water savings from efficiency measures, by market	Quantitative	Cubic meters (m <sup>3</sup> )	IF-WU-420a.2	No	Output
	Customer water savings from efficiency measures, by market (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Cubic meters (m <sup>3</sup> )		No	Outcome
<b>Water Supply Resilience</b>	Total water sourced from regions with High or Extremely High Baseline Water Stress; percentage	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	IF-WU-440a.1	No	Output

	purchased from a third party					
	Total water sourced from regions with High or Extremely High Baseline Water Stress; percentage purchased from a third party (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m3), Percentage (%)		No	Outcome
	Volume of recycled water delivered to customers meters (m3)	Quantitative	Thousand cubic meters (m3)	IF-WU-440a.2	No	Outcome
	Volume of recycled water delivered to customers meters (m3) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m3)		No	Outcome
	Discussion of strategies to manage risks	Discussion and Analysis	n/a	IF-WU-440a.3	No	Activity

	associated with the quality and availability of water resources					
<b>Network Resiliency &amp; Impacts of Climate Change</b>	Wastewater treatment capacity located in 100-year flood zones	Quantitative	Cubic meters (m <sup>3</sup> ) per day	IF-WU-450a.1	No	Output
	Wastewater treatment capacity located in 100-year flood zones (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Cubic meters (m <sup>3</sup> ) per day		No	Outcome
	(1) Number and (2) volume of sanitary sewer overflows (SSO) and (3) percentage of volume recovered	Quantitative	Number, Cubic meters (m <sup>3</sup> ), Percentage (%)	IF-WU-450a.2	No	Output
	(1) Number and (2) volume of sanitary sewer overflows (SSO) and (3) percentage of volume recovered (a) Short and long-term targets with a defined period	Quantitative	Number, Cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome

	(b) base year (c) performance to time-based targets					
	(1) Number of unplanned service disruptions and (2) customers affected, each by duration category	Quantitative	Number	IF-WU-450a.3	No	Output
	(1) Number of unplanned service disruptions and (2) customers affected, each by duration category in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure	Discussion and Analysis	n/a	IF-WU-450a.4	No	Activity
<b>New metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material	Quantitative	Percentage (%)	-	No	Outcome

	and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors	Quantitative	Percentage (%)	No	Outcome	

	in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Percentage (%)	No	Outcome	

	time-based targets					
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## Infrastructure: Water Utilities

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Energy Management	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	IF-WU-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
Distribution Network Efficiency	Water main replacement rate	Quantitative	Rate	IF-WU-140a.1	No	Output
	Water main replacement rate (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome

<b>Effluent Quality Management</b>	Volume of non-revenue real water losses cubic meters (m3)	Quantitative	Thousand cubic meters (M3)	IF-WU-140a.2	No	Output
	Volume of non-revenue real water losses cubic meters (m3) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (M3)		No	Outcome
	Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations	Quantitative	Number	IF-WU-140b.1	No	Output
	Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
	Discussion of strategies to manage effluents	Discussion and Analysis	n/a	IF-WU-140b.2	No	Activity

	of emerging concern					
<b>Water Affordability &amp; Access</b>	Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers	Quantitative	Rate	IF-WU-240a.1	No	Output
	Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome
	Typical monthly water bill for residential customers for 10 Ccf of water delivered per month	Quantitative	Presentation currency	IF-WU-240a.2	No	Output
	Typical monthly water bill for residential customers for 10 Ccf of water delivered per month (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Presentation currency		No	Outcome

	performance to time-based targets					
	Number of residential customer water disconnections for non-payment, percentage reconnected within 30 days	Quantitative	Number, Percentage (%)	IF-WU-240a.3	No	Output
	Number of residential customer water disconnections for non-payment, percentage reconnected within 30 days (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Outcome
	Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory	Discussion and Analysis	n/a	IF-WU-240a.4	No	Activity
<b>Drinking Water Quality</b>	Number of (1) acute health-based, (2) non-acute health-based, and (3)	Quantitative	Number	IF-WU-250a.1	No	Output

	non-health-based drinking water violations					
	Number of (1) acute health-based, (2) non-acute health-based, and (3) non-health-based drinking water violations in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
	Discussion of strategies to manage drinking water contaminants of emerging concern	Discussion and analysis	n/a	IF-WU-250a.2	No	Activity
<b>End-Use Efficiency</b>	Percentage of water utility revenue from rate structures designed to promote conservation and revenue resilience	Quantitative	Percentage (%)	IF-WU-420a.1	No	Output
	Percentage of water utility revenue from rate structures designed to promote	Quantitative	Percentage (%)		No	Outcome

	conservation and revenue resilience (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Customer water savings from efficiency measures, by market	Quantitative	Cubic meters (m <sup>3</sup> )	IF-WU-420a.2	No	Output
	Customer water savings from efficiency measures, by market (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Cubic meters (m <sup>3</sup> )		No	Outcome
<b>Water Supply Resilience</b>	Total water sourced from regions with High or Extremely High Baseline Water Stress; percentage purchased from a third party	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	IF-WU-440a.1	No	Output
	Total water sourced from regions with High or Extremely High Baseline	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome

	Water Stress; percentage purchased from a third party (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Volume of recycled water delivered to customers meters (m3)	Quantitative	Thousand cubic meters (m3)	IF-WU-440a.2	No	Outcome
	Volume of recycled water delivered to customers meters (m3) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m3)		No	Outcome
	Discussion of strategies to manage risks associated with the quality and availability of water resources	Discussion and Analysis	n/a	IF-WU-440a.3	No	Activity
<b>Network Resiliency &amp; Impacts of</b>	Wastewater treatment capacity located	Quantitative	Cubic meters (m3) per day	IF-WU-450a.1	No	Output

<b>Climate Change</b>	in 100-year flood zones					
	Wastewater treatment capacity located in 100-year flood zones  (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Cubic meters (m <sup>3</sup> ) per day		No	Outcome
	(1) Number and (2) volume of sanitary sewer overflows (SSO) and (3) percentage of volume recovered	Quantitative	Number, Cubic meters (m <sup>3</sup> ), Percentage (%)	IF-WU-450a.2	No	Output
	(1) Number and (2) volume of sanitary sewer overflows (SSO) and (3) percentage of volume recovered  (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome
	(1) Number of unplanned service disruptions and (2) customers	Quantitative	Number	IF-WU-450a.3	No	Output

	affected, each by duration category					
	(1) Number of unplanned service disruptions and (2) customers affected, each by duration category in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure	Discussion and Analysis	n/a	IF-WU-450a.4	No	Activity
<b>New metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome

<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce	Discussion and Analysis	n/a	Yes	Output

	diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

	aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

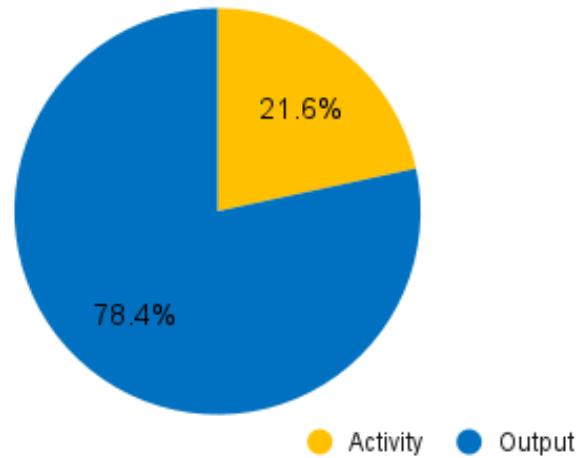
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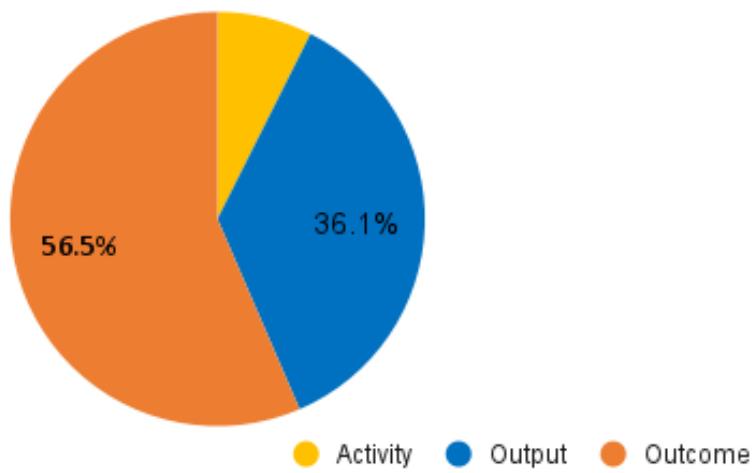
Renewable Resources & Alternative Energy| Metric Classifications  
Before and After Revisions

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Renewable resources SASB Metric Classification - Current



Renewable resources SASB Metric Classification - Revised



### Renewable Resources & Alternative Energy: Biofuels

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION	RISK / OPPORTUNITY
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3)	Quantitative	Metric tons (t)	RR-BI-120a.1	No	Output	Risk

	volatile organic compounds (VOCs), (4) particulate matter (PM10), and (5) hazardous air pollutants (HAPs)						
	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), (4) particulate matter (PM10), and (5) hazardous air pollutants (HAPs) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)	No	Outcome	Risk	

	Number of incidents of non-compliance associated with air quality permits, standards, and regulations	Quantitative	Number	RR-BI-120a.2	No	Output	Risk
	Number of incidents of non-compliance associated with air quality permits, standards, and regulations (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome	Risk
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	RR-BI-140a.1	No	Output	Risk

	Extremely High Baseline Water Stress						
	(1) Total water withdrawn, (2) total water consumed (3) Volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousands cubic meters (m <sup>3</sup> ), Percentage (%)	RR-BI-140a.1	No	Outcome	Risk
	Description of water management risks and discussion of strategies	Discussion and Analysis	n/a	RR-BI-140a.2	No	Activity	Risk

	and practices to mitigate those risks						
	Number of incidents of noncompliance with water quality permits, standards, and regulations	Quantitative	Number	RR-BI-140a.3	No	Output	Risk
	(1) Number of incidents of noncompliance with water quality permits, standards, and regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number	RR-BI-140a.3	No	Output	Risk
<b>Lifecycle Emissions Balance</b>	Lifecycle greenhouse gas (GHG) emissions, by biofuel type	Quantitative	Grammes of CO <sub>2</sub> per megajoule (MJ)	RR-BI-410a.1	No	Output	Risk

	(1) Lifecycle greenhouse gas (GHG) emissions, by biofuel type in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Grams of CO <sub>2</sub> per megajoule (MJ), (%) percentage change	RR-BI-410a.1	No	Outcome	Risk
<b>Sourcing &amp; Environmental Impacts of Feedstock Production</b>	Discussion of strategy to manage risks associated with environmental impacts of feedstock production	Discussion and Analysis	n/a	RR-BI-430a.1	No	Activity	Risk
	Percentage of biofuel production third-party certified to an environmental sustainability standard	Quantitative	Percentage (%) of gallons	RR-BI-430a.2	No	Output	Risk

	(1) Percentage of biofuel production third-party certified to an environmental sustainability standard (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) of liters	RR-BI-430a.2	No	Outcome	Risk
<b>Management of Legal &amp; Regulatory Environment</b>	Amount of subsidies received through government programs	Quantitative	Presentation on currency	RR-BI-530a.1	No	Output	Risk
	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry;	Discussion and Analysis	n/a	RR-BI-530a.2	No	Activity	Risk

	compute range for potential financial impact of gov regulation						
<b>Operational Safety, Emergency Preparedness &amp; Response</b>	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Quantitative	Number, Rate	RR-BI-540a.1	No	Output	Risk
	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident	Quantitative	Number, Rate		No	Outcome	Risk

	Severity Rate (PSISR) (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets						
<b>New metrics:</b>							
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome	Opportunity

<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome	Risk
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and long-term targets with a defined	Quantitative	Percentage (%)		No	Outcome	Risk

	period (b) base year (c) performance to time- based targets						
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO- CO1 or equivalent (3) Pay gap ratios by diversity classifica- tions in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time- based targets	Discussion and Analysis	n/a	Yes	Output	Risk	

<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	Risk
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	Risk

	TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets						
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	Risk	

## Renewable Resources & Alternative Energy: Forestry Management

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Ecosystem Services & Impacts	Area of forestland certified to a third-party forest management standard, percentage certified to each standard	Quantitative	Acres (ac), Percentage (%)	RR-FM-160a.1	No	Output
	Area of forestland certified to a third-party forest management standard, percentage certified to each standard in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Acres (ac), Percentage (%)	RR-FM-160a.1	No	Outcome
	Area of forestland with protected conservation status	Quantitative	Acres (ac)	RR-FM-160a.2	No	Output
	Area of forestland with protected conservation status (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Acres (ac)	RR-FM-160a.2	No	Outcome

	Area of forestland in endangered species habitat	Quantitative	Acres (ac)	RR-FM-160a.3	No	Output
	Area of forestland in endangered species habitat (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Acres, # of animals	RR-FM-160a.3	No	Outcome
	Description of approach to optimizing opportunities from ecosystem services provided by forestlands	Discussion and Analysis	n/a	RR-FM-160a.4	No	Activity
<b>Rights of Indigenous Peoples</b>	Area of forestland in indigenous land	Quantitative	Acres (ac)	RR-FM-210a.1	No	Output
	Description of engagement processes and due diligence practices with respect to human rights, indigenous rights, and the local community	Discussion and Analysis	n/a	RR-FM-210a.2	No	Output
	(1) Number of official complaints and/or lawsuits by indigenous and/or local communities in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output

	<p>(1) Commitment to International Finance Entity's (IFC) Performance Standards on Environmental and Social Sustainability for Rights of Indigenous Peoples</p> <p>(2) percentage of policies and practices that align with IFC Standards</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Number, percentage (%)		Yes	Outcome
<b>Climate Change Adaption</b>	Description of strategy to manage opportunities for and risks to forest management and timber production presented by climate change	Discussion and Analysis	n/a	RR-FM-450a.1	No	Activity
<b>New metric</b>						
<b>Circularity</b>	<p>Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)	-	No	Outcome

<b>DEI</b>	Percentage of diverse representation of the workforce by (1) board of directors (2) executives/senior managers, (3) mid-level managers, (4) professionals, and (5) all others in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum,	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	up to 3 years recommended, (5) Analysis of performance against targets					
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

## Renewable Resources & Alternative Energy: Fuel Cells & Industrial Batteries

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Energy Management</b>	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	RR-FC-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)	RR-FC-130a.1	No	Outcome
<b>Workforce Health and Safety</b>	1) Total recordable incident rate (TRIR) and (2) fatality rate	Quantitative	Rate	RR-FC-320a.1	No	Output
	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency	Quantitative	Rate	RR-FC-320a.1	No	Output

	<p>response training for (a) full-time employees, (b) contract employees, and (c) short-service employees in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>					
	<p>Description of efforts to assess, monitor, and reduce exposure of the workforce to human health hazards</p>	Discussion and Analysis	n/a	RR-FC-320a.2	No	Activity
Product Efficiency	<p>Average storage capacity of batteries, by product application and technology type</p>	Quantitative	Specific Energy (Wh/kg)	RR-FC-410a.1	No	Output
	<p>(1) Average storage capacity of batteries, by product application and technology type in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Specific Energy (Wh/kg)		No	Outcome

	Average energy efficiency of fuel cells as (1) electrical efficiency and (2) thermal efficiency, by product application and technology type	Quantitative	Percentage (%)	RR-FC-410a.2	No	Output
	The average energy efficiency of fuel cells as (1) electrical efficiency and (2) thermal efficiency, by product application and technology type in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	RR-FC-410a.2	No	Outcome
	Average battery efficiency as coulombic efficiency, by product application and technology type	Quantitative	Percentage (%)	RR-FC-410a.3	No	Output
	Average battery efficiency as coulombic efficiency, by product application and technology type in current year (a) Short and long-term targets with a	Quantitative	Percentage (%)	RR-FC-410a.3	No	Outcome

	defined period (b) base year (c) performance to time-based targets					
	Average operating lifetime of fuel cells, by product application and technology type	Quantitative	Hours (h)	RR-FC-410a.4	No	Output
	(1) Average operating lifetime of fuel cells, by product application and technology type in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Hours (h)	RR-FC-410a.4	No	Outcome
	Average operating lifetime of batteries, by product application and technology type	Quantitative	Number of cycles	RR-FC-410a.5	No	Output
	Average operating lifetime of batteries, by product application and technology type in current year (a) Short and long-term targets with a	Quantitative	Number of cycles	RR-FC-410a.5	No	Outcome

	defined period (b) base year (c) performance to time-based targets						
Product End-of-life Management	Percentage of products sold that are recyclable or reusable	Quantitative	Percentage (%) by weight	RR-FC-410b.1	No	Output	
	Percentage of products sold that are recyclable or reusable in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by weight		No	Outcome	
	Weight of end-of-life material recovered, percentage recycled	Quantitative	Metric Tons (t), percentage (%)	RR-FC-410b.2	No	Output	
	(1) Weight of end-of-life material recovered (2) percentage recycled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric Tons (t), percentage (%)		No	Outcome	

	Description of approach to managing use, reclamation, and disposal of hazardous materials	Discussion and Analysis	n/a	RR-FC-410b.3	No	Activity
	Percentage of hazardous waste generated in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Material Sourcing</b>	Description of the management of risks associated with the use of critical materials	Discussion and analysis	n/a	RR-FC-440a.1	No	Activity
	(1) Commitment to responsible mining of critical materials, (2) percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA), and (3) percentage with a third-party assessment (4) percentage that publicly report IRMA designated achievement level	Discussion and Analysis, Quantitative	Percentage (%)		No	Outcome

	in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
<b>New metric</b>							
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome	
<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Percentage (%)		No	Outcome	

	performance to time-based targets					
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output

<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) 2) Reporting to TCFD (3) Third-party audited (4) 3) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) 4) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	<b>Outcome</b>
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) 2) Reporting to TCFD (3) Third-party audited (4) 3) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) 4) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	<b>Outcome</b>
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time	Quantitative	Percentage (%)		No	<b>Outcome</b>

	employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets						
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## Renewable Resources & Alternative Energy: Pulp & Paper Products

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO2-e	RR-PP-110a.1	No	Output
	Discussion of long-and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	RR-PP-110a.2	No	Output
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4)	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	Emissions reductions data for last year at minimum, up to 3 years recommended , (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended , (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOx	Quantitative	Metric tons (t)	RR-PP-120a.1	No	Output

	(excluding N2O), (2) SO2, (3) volatile organic compounds (VOCs), (4) particulate matter (PM), and (5) hazardous air pollutants (HAPs)					
	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SO2, (3) volatile organic compounds (VOCs), (4) particulate matter (PM), and (5) hazardous air pollutants (HAPs) (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)	No	Outcome	
	(1) Total energy	Quantitative	Gigajoules (GJ),	RR- PP-	No	Output

<b>Energy Management</b>	consumed, (2) percentage grid electricity, (3) percentage from biomass, (4) percentage from other renewable energy and (5) total self-generated energy		Percentage (%)	130a. 1		
	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage from biomass, (4) percentage from other renewable energy and (5) total self-generated energy (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)	No	Outcome	
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	RR-PP-140a. 1	No	Output

	High Baseline Water Stress					
	(1) Total water withdrawn, (2) total water consumed (3) Volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	RR-PP-140a.2	No	Activity
<b>Supply Chain Management</b>	Percentage of wood fibre sourced from (1) third-party certified forestlands and	Quantitative	Percentage (%) by weight	RR-PP-430a.1	No	Output

	percentage to each standard and (2) meeting other fibre sourcing standards and percentage to each standard					
	Percentage of wood fibre sourced from (1) third-party certified forestlands and percentage to each standard and (2) meeting other fibre sourcing standards and percentage to each standard in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by weight	No	Outcome	
	Amount of recycled and recovered fibre procured	Quantitative	Metric tons (t)	RR-PP-430a.2	No	Output
	Amount of recycled and recovered fibre procured	Quantitative	Metric tons (t)		No	Outcome

	(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
<b>New metrics:</b>							
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and (3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome	
<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a)	Quantitative	Percentage (%)		No	Outcome	

	Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3)	Discussion and Analysis	n/a	Yes	Output	

	Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
Labor rights	(1) Percentage of (a) hourly and (b) salary employees that are required to work overtime in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)	No	Output	
	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period	Quantitative	Percentage (%)	No	Outcome	

	(b) base year (c) performance to time-based targets						
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## Renewable Resources & Alternative Energy: Solar Technology & Project Developers

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Energy Management in Manufacturing</b>	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	RR-ST-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Water Management in Manufacturing</b>	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	RR-ST-140a.1	No	Output

	<p>(1) Total water withdrawn, (2) total water consumed (3) Volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress in current year</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	RR-ST-140a.2	No	Activity
<b>Hazardous Waste Management</b>	Amount of hazardous waste generated, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	RR-ST-150a.1	No	Output

	Amount of hazardous waste generated, percentage recycled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
	Number and aggregate quantity of reportable spills, quantity recovered	Quantitative	Number, Kilogrammes (kg)	RR-ST-150a.2	No	Output
	(1) Number and aggregate quantity of reportable spills, quantity recovered in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Kilogrammes (kg)		No	Output
<b>Ecological Impacts of Project Development</b>	Number and duration of project delays related to ecological impacts	Quantitative	Number, Days	RR-ST-160a.1	No	Output

	Number and duration of project delays related to ecological impacts in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Days		No	Output
	Description of efforts in solar energy system project development to address community and ecological impacts	Discussion and Analysis	n/a	RR-ST-160a.2	No	Activity
<b>Management of Energy Infrastructure Integration &amp; Related Regulations</b>	Description of risks associated with integration of solar energy into existing energy infrastructure and discussion of efforts to manage those risks	Discussion and Analysis	n/a	RR-ST-410a.1	No	Activity
	Description of risks and opportunities associated with energy policy and its effect on the integration of solar energy	Discussion and Analysis	n/a	RR-ST-410a.2	No	Activity

	into existing energy infrastructure					
<b>Product End-of-life Management</b>	Percentage of products sold that are recyclable or reusable	Quantitative	Percentage (%)	RR-ST-410b.1	No	Output
	Percentage of products sold that are recyclable or reusable in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Weight of end-of-life material recovered, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	RR-ST-410b.2	No	Output
	(1) Weight of end-of-life material recovered, (2) percentage recycled, and (3) percentage of solar technology components	Quantitative	Metric tons (t), Percentage (%)		No	Outcome

	reused in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Percentage of products by revenue that contain IEC 62474 declarable substances, arsenic compounds, antimony compounds, or beryllium compounds	Quantitative	Percentage (%)	RR-ST-410b.3	No	Output
	Percentage of products by revenue that contain IEC 62474 declarable substances, arsenic compounds, antimony compounds, or beryllium compounds in current year (a) Short and long-term targets with a defined period	Quantitative	Percentage (%)		No	Outcome

	(b) base year (c) performance to time-based targets					
	Description of approach and strategies to design products for high-value recycling	Discussion and Analysis	n/a	RR-ST-410b.4	No	Activity
Materials Sourcing	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a		No	Activity
	Description of the management of environmental risks associated with the polysilicon supply chain	Discussion and Analysis	n/a	RR-ST-440a.2	No	Activity
	(1) Commitment to responsible mining of critical materials, (2) percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA), and	Discussion and Analysis, Quantitative	Percentage (%)		Yes	Outcome

	(3) percentage with a third-party assessment (4) percentage that publicly report IRMA designated achievement level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
<b>New metrics:</b>							
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome	
<b>DEI</b>	Percentage of diverse	Quantitative	Percentage (%)		No	Outcome	

	representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

	<p>(1) Commitment to pay equity            (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent            (3) Pay gap ratios by diversity classifications in current year            (a) Short and long-term targets with a defined period            (b) base year            (c) performance to time-based targets</p>	Discussion and Analysis	n/a		Yes	Output
<b>GHG Emissions</b>	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi            (2) Reporting to TCFD            (3) Third-party audited            (4) Emissions reductions data for last year at minimum, up to 3 years</p>	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Percentage (%)	No	Outcome	

	time-based targets						
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## Renewable Resources & Alternative Energy: Wind Technology & Product Developers

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	Rate	RR-WT-320a.1	No	Output
	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-service employees in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Output

<b>Ecological Impacts of Project Development</b>	Average A-weighted sound power level of wind turbines, by wind turbine class	Quantitative	dB(A)	RR-WT-410a.1	No	Output
	(1) Average A-weighted sound power level of wind turbines, by wind turbine class in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	dB(A)		No	Outcome
	Backlog cancellations associated with community or ecological impacts	Quantitative	Presentation currency	RR-WT-410a.2	No	Output
	(1) Backlog cancellations associated with community or ecological impacts in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
	Description of efforts to address ecological and community impacts of wind energy production	Discussion and Analysis	n/a	RR-WT-410a.3	No	Activity

	through turbine design						
<b>Materials Sourcing</b>	Description of the management of risks associated with the use of critical materials Analysis n/a	Quantitative	Metric tons (t)	RR-WT-440a.1	No	Activity	
	Top five materials consumed, by weight	Quantitative	Metric tons (t)	RR-WT-440b.1	No	Output	
	Top five materials consumed, by weight in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome	
<b>Materials Efficiency</b>	Average top head mass per turbine capacity, by wind turbine class	Quantitative	Metric tons per megawatts (t/MW)	RR-WT-440b.2	No	Output	
	Average top head mass per turbine capacity, by wind turbine class in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to	Quantitative	Metric tons per megawatts (t/MW)		No	Outcome	

	time-based targets					
	Description of approach to optimize materials efficiency of wind turbine design	Discussion and Analysis	n/a	RR-WT-440b.3	No	Activity
	(1) Commitment to responsible mining of critical materials, (2) percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA), and (3) percentage with a third-party assessment (4) percentage that publicly report IRMA designated achievement level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis, Quantitative	Percentage (%)		Yes	Outcome
<b>New metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material	Quantitative	Percentage (%)	-	No	Outcome

	and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
DEI	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of directors in current year (a) Short and	Quantitative	Percentage (%)		No	Outcome

	long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

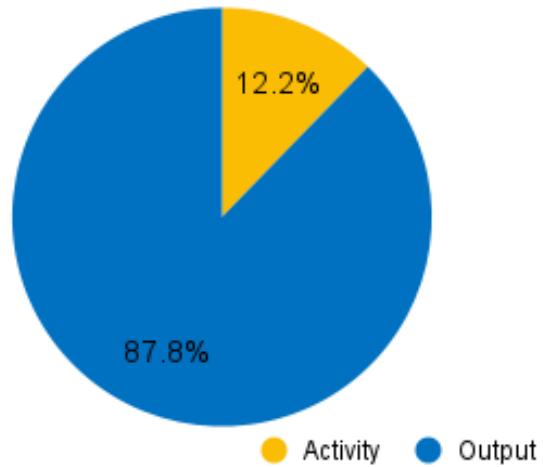
	recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

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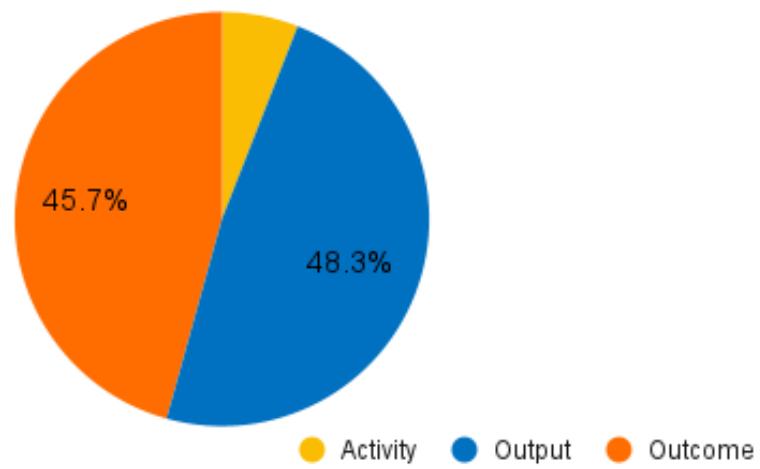
Resource Transformation | Metric Classifications Before and After  
Revisions

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Resource transformation SASB Metric Classification - Current



Resource transformation SASB Metric Classification - Revised



## Resource Transformation: Aerospace & Defense

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Energy Management</b>	(1) Total energy consumed, (2) percentage grid, and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	RT-AE-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid, and (3) percentage renewable in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Hazardous Waste Management</b>	Amount of hazardous waste generated, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	RT-AE-150a.1	No	Output
	Amount of hazardous waste generated, percentage recycled in current year (a) Short and	Quantitative	Metric tons (t), Percentage (%)		No	Outcome

	long-term target with a defined period (b) base year (c) performance to time-based targets						
	Number and aggregate quantity of reportable spills, quantity recovered	Quantitative	Number, Kilogrammes (kg)	RT-AE-150a.2	No	Output	
	(1) Number and aggregate quantity of reportable spills, quantity recovered in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Kilogrammes (kg)		No	Output	
	(1) Number of data breaches, (2) percentage, involving confidential information	Quantitative	Number, Percentage (%)	RT-AE-230a.1	No	Output	
<b>Data Security</b>	(1) Number of data breaches, (2) percentage, involving confidential information in current year (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Number, Percentage (%)		No	Output	

	performance to time-based targets					
	Description of approach to identifying and addressing data security risks in (1) entity operations and (2) products	Discussion and Analysis	n/a	RT-AE-230a.2	No	Activity
Product Safety	Number of recalls issued, total units recalled	Quantitative	Number	RT-AE-250a.1	No	Output
	(1) Number of recalls issued (2) total units recalled (3) percentage of production recalled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Output
	Number of counterfeit parts detected, percentage avoided	Quantitative	Number, Percentage (%)	RT-AE-250a.2	No	Output
	(1) Number of counterfeit parts detected, percentage	Quantitative	Number, Percentage (%)		No	Output

	avoided in current year (2) data for last year at minimum, up to 3 years recommended					
	Number of Airworthiness Directives received, total units affected	Quantitative	Number	RT-AE-250a.3	No	Output
	(1) Number of Airworthiness Directives received, total units affected in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative	Presentation currency	RT-AE-250a.4	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with product safety in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output

<b>Fuel Economy &amp; Emissions in Use-phase</b>	Revenue from alternative energy-related products	Quantitative	Presentation currency	RT-AE-410a.1	No	Output
	Revenue from alternative energy-related products in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Presentation currency		No	Outcome
	Description of approach and discussion of strategy to address fuel economy and greenhouse gas (GHG) emissions of products	Discussion and Analysis	n/a	RT-AE-410a.2	No	Output
	(1) Annual GHG (2) Fuel efficiency of vehicles, vessels, and aerospace vehicles in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), MPG, 1/ Specific Air range		No	Outcome

	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	RT-AE-440a.1	No	Activity
<b>Materials sourcing</b>	(1) Commitment to responsible mining of critical materials (2) Percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA) (3) percentage with a third-party assessment (4) Percentage that publicly report IRMA designated achievement level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis, Quantitative	Percentage (%)		Yes	Outcome
<b>Business Ethics</b>	Total amount of monetary losses as a result of legal proceedings associated with	Quantitative	Presentation currency	RT-AE-510a.1	No	Output

	incidents of corruption, bribery, and/or illicit international trade					
	(1) Total amount of monetary losses as a result of legal proceedings associated with incidents of corruption, bribery, and/or illicit international trade in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
	Revenue from countries ranked in the “E” or “F” Band of Transparency International’s Government Defence Anti-Corruption Index	Quantitative	Presentation currency	RT-AE-510a.2	No	Output
	Discussion of processes to manage business ethics risks throughout the value chain	Discussion and Analysis	n/a	RT-AE-510a.3	No	Activity
<b>New metrics</b>						

<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Percentage (%)		No	Outcome

	performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

	performance against targets					
	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2)</p> <p>Reporting to TCFD (3) Third-party audited (4)</p> <p>Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	<p>Percentage of employees classified by type of employee and region paid a living wage</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Percentage (%)	No	Outcome	

## Resource Transformation: Chemicals

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	<del>Gross global Scope 1 emissions, percentage covered under emissions limiting regulations</del>	Quantitative	Metric tons (t) CO2-e, Percentage (%)	RT-CH-110a.1	No	Output
	<del>Discussion of long and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets</del>	Discussion and Analysis	n/a	RT-CH-110a.2	No	Output
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4)	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets						
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome	
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	Quantitative	Metric tons (t)	RT-CH-120a.1	No	Output	

	Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs) in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome
<b>Energy Management</b>	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	Quantitative	Gigajoules (GJ), Percentage (%)	RT-CH-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy (a) Targets for 2030 and 2050 (b) base year (c) performance to	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome

	time-based targets					
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	RT-CH-140a.1	No	Output
	(1) Total water withdrawn, (2) total water consumed; (3) volume of waste water treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Number	RT-CH-140a.2	No	Output

	(1) Number of incidents of non-compliance associated with water quality permits, standards and regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	RT-CH-140a.3	No	Activity
<b>Hazardous Waste Management</b>	Amount of hazardous waste generated, percentage recycled	Quantitative	Metric tons (t), Percentage (%)	RT-CH-150a.1	No	Output
	Amount of hazardous waste generated, percentage recycled (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome

<b>Community Relations</b>	Discussion of engagement processes to manage risks and opportunities associated with community interests	Discussion and Analysis	n/a	RT-CH-210a.1	No	Activity
<b>Workforce Health &amp; Safety</b>	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	Rate	RT-CH-320a.1	No	Output
	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Rate		No	Output
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	Discussion and Analysis	n/a	RT-CH-320a.2	No	Activity

	Percentage of (a) direct and (b) contract employees with exposure to long-term (chronic) health risks in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Product Design for Use-phase Efficiency</b>	Revenue from products designed for use-phase resource efficiency	Quantitative	Presentation currency	RT-CH-410a.1	No	Output
	Revenue from products designed for use-phase resource efficiency (a) short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Presentation currency		No	Outcome
<b>Safety &amp; Environmental Stewardship of Chemicals</b>	(1) Percentage of products that contain Globally Harmonized Classification and Labelling of Chemicals (GHS) Category	Quantitative	Percentage (%) by revenue, Percentage (%)	RT-CH-410b.1	No	Output

	1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment					
	(1) Percentage of products that contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment (a) short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by revenue, Percentage (%)	No	Outcome	
	Discussion of strategy to (1) manage	Discussion and Analysis	n/a	RT-CH-410b.2	No	Activity

	chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact					
	Percentage of green chemistry formulated products in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Genetically Modified Organisms</b>	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Quantitative	Percentage (%) by revenue	RT-CH-410c.1	No	Output
	Percentage of products by revenue that contain genetically modified organisms (GMOs) (a) short and long-term targets (b) base year (c) performance to	Quantitative	Percentage (%) by revenue		No	Outcome

	time-based targets					
<b>Management of the Legal &amp; Regulatory Environment</b>	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	n/a	RT-CH-530a.1	No	Activity
<b>Operational Safety, Emergency Preparedness &amp; Response</b>	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Quantitative	Number, Rate	RT-CH-540a.1	No	Output
	(1) Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR) in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Rate		No	Outcome

	Number of transport incidents	Quantitative	Number	RT-CH-540a.2	No	Output
	(1) Number of transport incidents in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
<b>New metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	<p>SBTI (2) Reporting to TCFD (3) Third- party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>					
	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third- party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	<p>Percentage of employees classified by type of employee and region paid a living wage (a) Short and</p>	Quantitative	Percentage (%)	No	Outcome	

	long-term targets with a defined period (b) base year (c) performance to time-based targets					
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## Resource Transformation: Containers & Packaging

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions limiting regulations	Quantitative	Metric tons (t) CO2-e, Percentage (%)	RT-CP-110a.1	No	Output
	Discussion of long and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets	Discussion and Analysis	n/a	RT-CP-110a.2	No	Output
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM)	Quantitative	Metric tons (t)	RT-CP-120a.1	No	Output
	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx,	Quantitative	Metric tons (t)		No	Outcome

	(3) volatile organic compounds (VOCs), and (4) particulate matter (PM) in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
<b>Energy Management</b>	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	Quantitative	Gigajoules (GJ), Percentage (%)	RT-CP-130a.1	No	Output	
	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome	
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed; percentage of	Quantitative	Thousand cubic meters (m <sup>3</sup> ),	RT-CP-140a.1	No	Output	

	each in regions with High or Extremely High Baseline Water Stress		Percentage (%)			
	(1) Total water withdrawn, (2) total water consumed, (3) volume of waste water treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	No	Outcome	
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	RT-CP-140a.2	No	Activity
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Number	RT-CP-140a.3	No	Output

	Number of incidents of non-compliance associated with water quality permits, standards and regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
<b>Waste Management</b>	Amount of hazardous waste generated, percentage recycled	Quantitative	Metric tons (t), percentage (%)	RT-CP-150a.1	No	Output
	Amount of hazardous waste generated, percentage recycled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), percentage (%)		No	Outcome
<b>Product Safety</b>	Number of recalls issued, total units recalled	Quantitative	Number	RT-CP-250a.1	No	Output
	(1) Number of recalls issued, total units recalled (3) percentage of production recalled in current year (a) Short and	Quantitative	Number		No	Outcome

	long-term targets with a defined period (b) base year (c) performance to time-based targets						
	Discussion of process to identify and manage emerging materials and chemicals of concern	Discussion and Analysis	n/a	RT-CP-250a.2	No	Activity	
<b>Product Lifecycle Management</b>	Percentage of raw materials from: (1) recycled content, (2) renewable resources, and (3) renewable and recycled content	Quantitative	Percentage (%) by weight	RT-CP-410a.1	No	Output	
	Percentage of raw materials from: (1) recycled content, (2) renewable resources, and (3) renewable and recycled content in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by weight		No	Outcome	
	Revenue from products that are reusable,	Quantitative	Presentation currency	RT-CP-410a.2	No	Output	

<b>Supply Chain Management</b>	recyclable, and/or compostable					
	Revenue from products that are reusable, recyclable, and/or compostable in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Presentation currency		No	Outcome
	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	n/a	RT-CP-410a.3	No	Output
<b>Supply Chain Management</b>	Total wood fibre procured; percentage from certified sources	Quantitative	Metric tons (t), percentage (%)	RT-CP-430a.1	No	Output
	Total wood fibre procured; percentage from certified sources (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), percentage (%)		No	Outcome

	Total aluminium purchased; percentage from, certified sources	Quantitative	Metric tons (t), percentage (%)	RT-CP-430a.2	No	Output
	Total aluminium purchased; percentage from, certified sources (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), percentage (%)		No	Outcome
<b>New metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with	Quantitative	Percentage (%)		No	Outcome

	a defined period (b) base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage	Quantitative	Percentage (%)	No	Outcome	

	(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
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## Resource Transformation: Electric & Electronical Equipment

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION	RISK / OPPORTUNITY
Energy Management	(1) Total energy consumed, (2) percentage grid, Management electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), percentage (%)	RT-EE-130a.1	No	Output	Opportunity
	(1) Total energy consumed, (2) percentage grid, Management electricity and (3) percentage renewable in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), percentage (%)		No	Outcome	Opportunity
Hazardous Waste Management	Amount of hazardous waste generated	Quantitative	Metric tons (t), percentage (%)	RT-EE-150a.1	No	Output	Risk
	Amount of hazardous	Quantitative	Metric tons (t),		No	Outcome	Risk

	waste generated in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets		percentage (%)				
	Number and aggregate quantity of reportable spills, quantity recovered	Quantitative	Number, Kilogrammes (kg)	RT-EE-150a.2	No	Output	Risk
	(1) Number and aggregate quantity of reportable spills, quantity recovered (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Kilogrammes (kg)		No	Outcome	Risk
	Number of recalls issued, total units recalled	Quantitative	Number	RT-EE-250a.1	No	Output	Risk
<b>Product Safety</b>	(1) Number of recalls issued, total units recalled in current year (a) Short and long-term	Quantitative	Number		No	Outcome	Risk

	targets with a defined period (b) base year (c) performance to time-based targets						
	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative	Presentation currency	RT-EE-250a.2	No	Output	Risk
	(1) Total amount of monetary losses as a result of legal proceedings associated with product safety in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Outcome	Risk
<b>Product Lifecycle Management</b>	Percentage of products by revenue that contain IEC 62474 declarable substances by revenue	Quantitative	Percentage (%) by revenue	RT-EE-410a.1	No	Output	Risk
	Percentage of products by revenue that	Quantitative	Percentage (%) by revenue		No	Outcome	Risk

	contain IEC 62474 declarable substances by revenue in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
	Percentage of eligible products, by revenue, certified to an energy efficiency certification by revenue	Quantitative	Percentage (%) by revenue	RT-EE-410a.2	No	Output	Risk
	Percentage of eligible products, by revenue, certified to an energy efficiency certification by revenue in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by revenue		No	Outcome	Risk

	Revenue from renewable energy-related and energy efficiency-related products	Quantitative	Presentation currency	RT-EE-410a.3	No	Output	Opportunity
	Revenue from renewable energy-related and energy efficiency-related products in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Presentation currency		No	Outcome	Opportunity
<b>Materials Sourcing</b>	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	RT-EE-440a.1	No	Activity	Risk
	(1) Commitment to responsible mining of critical materials (2) Percentage of mine suppliers that report on the Initiative for	Discussion and Analysis, Quantitative	Percentage (%)		Yes	Outcome	Opportunity

	<p>Responsible Mining Assurance (IRMA) (3) percentage with a third-party assessment (4)</p> <p>Percentage that publicly report IRMA designated achievement level in current year</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>						
<b>Business Ethics</b>	Description of policies and practices for prevention of: (1) corruption and bribery and (2) anti-competitive behavior	Discussion and Analysis	n/a	RT-EE-510a.1	No	Activity	Risk
	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Quantitative	Presentation currency	RT-EE-510a.2	No	Output	Risk

	(1) Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Outcome	Risk
	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	Presentation currency	RT-EE-510a.3	No	Output	Risk
	(1) Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations in current year (2) data for last year at minimum, up	Quantitative	Presentation currency		No	Outcome	Risk

	to 3 years recommended						
<b>New metrics:</b>							
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome	Opportunity
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome	Risk

	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome	Risk
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance	Discussion and Analysis	n/a		Yes	Output	Risk

	to time-based targets						
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	Risk	
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3)	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	Risk	

	Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended , (5) Analysis of performance against targets						
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome	Risk

## Resource Transformation: Industrial Machinery & Goods

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION	RISK / OPPORTUNITY
<b>Energy management</b>	1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules, percentage (%)	RT-IG-130a.1	No	Output	Opportunity
	1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules, percentage (%)		No	Outcome	Opportunity
<b>Employee Health &amp; Safety</b>	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss	Quantitative	Rate	RT-IG-320a.1	No	Output	Risk

	frequency rate (NMFR)						
	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome	Risk
<b>Fuel Economy &amp; Emissions in Use-phase</b>	Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles	Quantitative	Litres per 100 tonne-kilometres	RT-IG-410a.1	No	Output	Risk
	(1) Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Litres per 100 tonne-kilometres		No	Output	Risk

	Sales-weighted fuel efficiency for non-road equipment	Quantitative	Litres per hour	RT-IG-410a.2	No	Output	Risk
	(1) Sales-weighted fuel efficiency for non-road equipment in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Litres per hour		No	Output	Risk
	Sales-weighted fuel efficiency for stationary generators	Quantitative	Kilojoules per litre	RT-IG-410a.3	No	Output	Risk
	(1) Sales-weighted fuel efficiency for stationary generators in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Kilojoules per litre		No	Output	Risk
	Sales-weighted emissions of (1) nitrogen oxides (NOx) and (2) particulate	Quantitative	Grammes per kilojoule	RT-IG-410a.4	No	Output	Risk

	matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines and (d) other non- road diesel engines						
	Sales- weighted emissions of (1) nitrogen oxides (NOx) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines and (d) other non- road diesel engines in current year (a) Short and long-term targets (b) base year (c) performance	Quantitative	Grammes per kilojoule	No	Outcome	Risk	

	to time-based targets						
<b>Materials Sourcing</b>	<p>Description of the management of risks associated with the use of critical materials</p> <p>(1) Commitment to responsible mining of critical materials (2) Percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA) (3) percentage with a third-party assessment (4) Percentage that publicly report IRMA designated achievement level in current year (a) Short and long-term targets with a defined</p>	<p>Discussion and Analysis</p> <p>Discussion and Analysis, Quantitative</p>	<p>n/a</p> <p>Percentage (%)</p>	<p>RT-IG-440a.1</p>	<p>No</p>	<p>Activity</p> <p>Outcome</p>	<p>Risk</p> <p>Opportunity</p>

	period (b) base year (c) performance to time-based targets						
<b>Remanufacturing Design &amp; Services</b>	Revenue from remanufactured products and remanufacturing services	Quantitative	Presentation currency	RT-IG-440b.1	No	Output	Risk
	Revenue from remanufactured products and remanufacturing services in current year (a) Short and long-term targets (b) base year (c) performance to time-based targets	Quantitative	Presentation currency		No	Outcome	Risk
<b>New metrics:</b>							
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a	Quantitative	Percentage (%)	-	No	Outcome	Opportunity

	defined period (b) base year (c) performance to time-based targets						
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome	Risk
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome	Risk

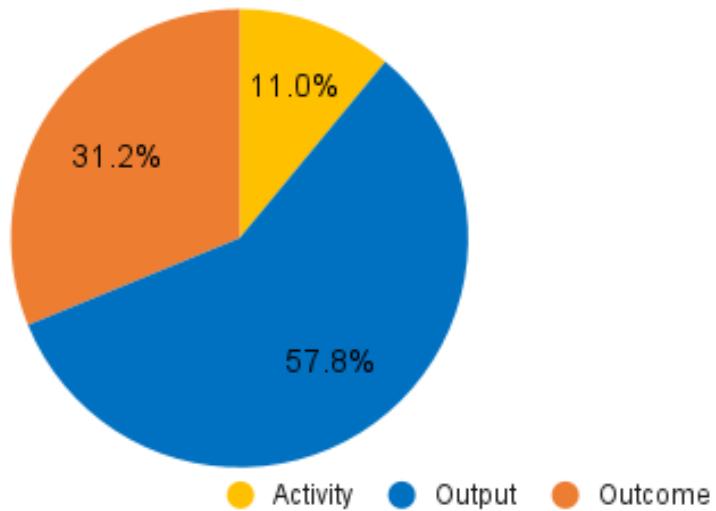
	<p>(1) Commitment to pay equity  (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent  (3) Pay gap ratios by historically underrepresented group by level in current year  (a) Short and long-term targets with a defined period  (b) base year  (c) performance to time-based targets</p>	Discussion and Analysis	n/a		Yes	Output	Risk
<b>GHG Emissions</b>	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI  (2) Reporting to TCFD  (3) Third-party</p>	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome	Risk

	audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended , (5) Analysis of performance against targets						
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended , (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	Risk	

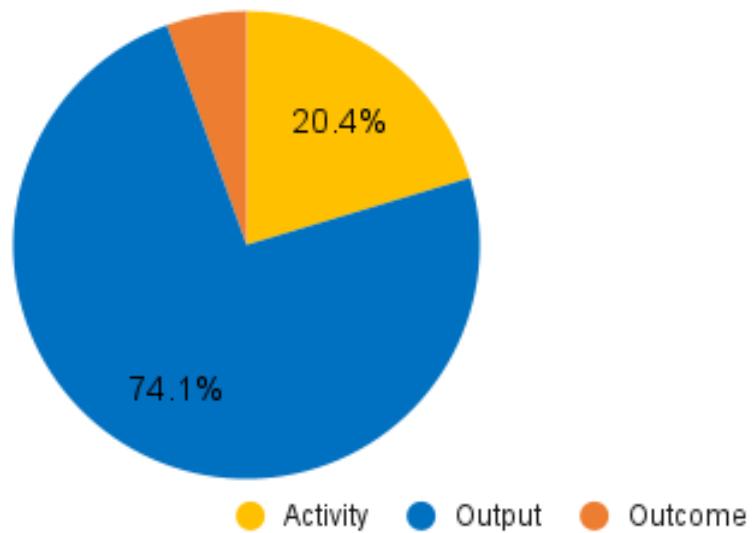
Labor rights	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	Risk
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## Services | Metric Classifications Before and After Revisions

Service Industry SASB Metric Classification - Revised



### Service Industry SASB Metric Classification - Current



## Services: Advertising & Marketing

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Data Privacy	Discussion of policies and practices relating to behavioral advertising and consumer privacy	Discussion and Analysis	n/a	SV-AD-220a.1	No	Activity
	Percentage of online advertising impressions that are targeted to custom audiences by revenue	Quantitative	Percentage (%)	SV-AD-220a.2	No	Output
	Total amount of monetary losses as a result of legal proceedings associated with consumer privacy	Quantitative	Presentation currency	SV-AD-220a.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with consumer privacy in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
Advertising Integrity	Total amount of monetary losses as a result of legal proceedings	Quantitative	Presentation currency	SV-AD-270a.1	No	Output

	associated with false, deceptive, or unfair advertising					
	(1) Total amount of monetary losses as a result of legal proceedings associated with false, deceptive, or unfair advertising in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
	Percentage of campaigns reviewed for adherence with the Advertising Self-Regulatory Council (ASRC) procedures, percentage of those in compliance	Quantitative	Percentage (%) by revenue	SV-AD-270a.2	No	Outcome
	Percentage of campaigns reviewed for adherence with the Advertising Self-Regulatory Council (ASRC) procedures, percentage of those in compliance in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%) by revenue		No	Outcome
	Percentage of campaigns that promote alcohol or	Quantitative	Percentage (%)	SV-AD-270a.3	No	Output

	tobacco products by revenue					
	Percentage of campaigns that promote alcohol or tobacco products by revenue in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
Workforce Diversity & Inclusion	Percentage of gender and racial/ethnic group representation for (1) management, (2) professionals, and (3) all other employees 3	Quantitative	Percentage (%)	SV-AD-330a.1	No	Output
	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>New metrics:</b>						
<b>DEI</b>	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term	Quantitative	Percentage (%)		No	Outcome

	targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Services: Casinos & Gaming

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Energy Management	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Percentage (%), Gigajoules (GJ)	SV-CA-130a.0	No	Output
	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Percentage (%), Gigajoules (GJ)		No	Outcome
Responsible Gaming	Percentage of gaming facilities that implement the Responsible Gambling Index by revenue	Quantitative	Percentage (%)	SV-CA-260a.1	No	Outcome
	Percentage of gaming facilities that implement the Responsible	Quantitative	Percentage (%)		No	Outcome

	<p>Gambling Index by revenue in current year</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>					
	<p>Percentage of online gaming operations that implement the National Council on Problem Gambling (NCPG) Internet Responsible Gambling Standards</p>	Quantitative	Percentage (%) by revenue	SV-CA-260a.2	No	Outcome
	<p>Percentage of online gaming operations that implement the National Council on Problem Gambling (NCPG) Internet Responsible Gambling Standards in current year (a) Short and long-term targets</p>	Quantitative	Percentage (%) by revenue		No	Outcome

	with a defined period (b) base year (c) performance to time-based targets					
Smoke-free Casinos	Percentage of gaming floor where smoking is allowed	Quantitative	Percentage (%) of gaming floor area	SV-CA-320a.1		Output
	Percentage of gaming floor where smoking is allowed in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%) of gaming floor area		No	Output
	Percentage of gaming staff who work in areas where smoking is allowed of man-hours	Quantitative	Percentage (%)	SV-CA-320a.2	No	Output
	Percentage of gaming staff who work in areas where smoking is allowed of man-hours in current year (a) Short and long-term targets with a defined period (b) base year (c) performance	Quantitative	Percentage (%)		No	Outcome

	to time-based targets					
Internal Controls on Money Laundering	Description of anti-money laundering policies	Discussion and Analysis	n/a	SV-CA-510a.1	No	Output
	Total amount of monetary losses as a result of legal proceedings associated with money laundering	Quantitative	Presentation currency	SV-CA-510a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with money laundering in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
<b>New metrics:</b>						
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a	Quantitative	Percentage (%)		No	Outcome

	defined period (b) base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance	Discussion and Analysis	n/a	Yes	Output	

	to time-based targets					
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Services: Education

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Data Security	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	SV-ED-230a.1	No	Activity
	Description of policies and practices relating to collection, usage, and retention of student information	Discussion and Analysis	n/a	SV-ED-230a.2	No	Activity
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of students affected	Quantitative	Number, Percentage (%)	SV-ED-230a.3	No	Output
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of students affected in current year (a)	Quantitative	Number, Percentage (%)		No	Outcome

	Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
Quality of Education & Gainful Employment	Graduation rate	Quantitative	Percentage (%)	SV-ED-260a.1	No	Output
	Graduation rate in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	On-time completion rate	Quantitative	Percentage (%)	SV-ED-260a.2	No	Output
	On-time completion rate in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Job placement rate	Quantitative	Percentage (%)	SV-ED-260a.3	No	Output
	Job placement rate in current year (a) Short and long-term targets	Quantitative	Percentage (%)		No	Outcome

	with a defined period (b) base year (c) performance to time-based targets					
	(1) Debt-to-annual earnings rate and (2) debt-to-discretionary income rate	Quantitative	Percentage (%)	SV-ED-260a.4	No	Output
	Program cohort default rate	Quantitative	Percentage (%)	SV-ED-260a.5	No	Output
Marketing & Recruiting Practices	Description of policies to assure disclosure of key performance statistics to prospective students in advance of collecting any fees and discussion of outcomes	Discussion and Analysis	n/a	SV-ED-270a.1	No	Activity
	Total amount of monetary losses as a result of legal proceedings associated with advertising, marketing, and mandatory disclosures	Quantitative	Presentation currency	SV-ED-270a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings	Quantitative	Presentation currency		No	Output

	associated with advertising, marketing, and mandatory disclosures in current year (2) data for last year at minimum, up to 3 years recommended					
	(1) Instruction and student services expenses and (2) marketing and recruiting expenses	Quantitative	Presentation currency	SV-ED-270a.3	No	Output
	(1) Instruction and student services expenses and (2) marketing and recruiting expenses in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
	Revenue from: (1) Title IV funding, (2) 3GI Bill funding, and (3) private student loans currency	Quantitative	Presentation currency	SV-ED-270a.4	No	Output
	Revenue from: (1) Title IV funding, (2) 3GI Bill funding, and (3) private student loans currency in current year (4) data for last year	Quantitative	Presentation currency		No	Output

	at minimum, up to 3 years recommended					
<b>New metrics:</b>						
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in	Discussion and Analysis	n/a		Yes	Output

	current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Services: Hotels & Lodging

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Energy Consumption	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Percentage (%), Gigajoules (GJ)	SV-HL-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Percentage (%), Gigajoules (GJ)		No	Outcome
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	SV-HL-140a.1	No	Output
	(1) Total water withdrawn, (2) total water consumed (3) volume of wastewater treated	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome

	and released; percentage of each in regions with High or Extremely High Baseline Water Stress (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
Ecological Impacts	Number of lodging facilities located in or near areas of protected conservation status or endangered species habitat	Quantitative	Number	SV-HL-160a.1	No	Output	
	(1) Number of lodging facilities located in or near areas of protected conservation status or endangered species habitat in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output	
	Description of environmental management policies and practices to preserve ecosystem services	Discussion and Analysis	n/a	SV-HL-160a.2	No	Activity	

	(1) Voluntary and (2) involuntary turnover rate for lodging facility employees	Quantitative	Rate	SV-HL-310a.1	No	Output
Labor Practices	(1) Voluntary and (2) involuntary turnover rate for lodging facility employees in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	Quantitative	Presentation currency	SV-HL-310a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with labor law violations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Outcome
	(1) Average hourly wage and (2) percentage of lodging facility employees earning	Quantitative	Presentation currency, Percentage (%)	SV-HL-310a.3	No	Output

	minimum wage, by region					
	(1) Average hourly wage and (2) percentage of lodging facility employees earning minimum wage, by region in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Presentation currency, Percentage (%)		No	Output
	Description of policies and programs to prevent worker harassment	Discussion and Analysis	n/a	SV-HL-310a.4	No	Activity
Climate Change Adaptation	Number of lodging facilities located in 100-Adaptation year flood zones	Quantitative	Number, Rate	SV-HL-450a.1	No	Output
	Number of lodging facilities located in 100-year flood zones in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Rate		No	Output
<b>New metrics:</b>						
<b>DEI</b>	Percentage of employees by historically	Quantitative	Percentage (%)		No	Outcome

	underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	

<b>Labor rights</b>	<p>(1) Percentage of            (a) contract (b)            migrant (c)            seasonal and (d)            full-time            employees by            region paid a            living wage (a)            Short and long-            term target with a            defined period (b)            base year (c)            performance to            time-based targets</p>	Quantitative	Percentage (%)		No	Outcome
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## Services: Leisure Facilities

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Energy Management</b>	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Percentage (%), Gigajoules (GJ)	SV-LF-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable in current year (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Percentage (%), Gigajoules (GJ)		No	Outcome
<b>Customer Safety</b>	(1) Fatality rate and (2) injury rate for customers	Quantitative	Rate	SV-LF-250a.1	No	Output
	(1) Fatality rate and (2) injury rate for customers in current year (3) data for year at minimum, up to 3 years recommended	Quantitative	Rate		No	Output
	Percentage of facilities inspected for safety,	Quantitative	Percentage (%)	SV-LF-250a.2	No	Output

	percentage of facilities that failed inspection					
	Percentage of facilities inspected for safety, percentage of facilities that failed inspection (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
Workforce Safety	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) permanent employees and (b) seasonal employees	Quantitative	Rate	SV-LF-320a.	No	Output
	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) permanent employees and (b) seasonal employees in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate		No	Outcome
<b>New metrics:</b>						

<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c)	Discussion and Analysis	n/a		Yes	Output

	performance to time-based targets					
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

Services: Media & Entertainment						
Topic	Accounting Metric	Category	Unit of Measure	Code	Binary	Classification
Media Pluralism	Percentage of gender and racial/ethnic group representation for (1) management, (2) professionals, and (3) all other employees	Quantitative	Percentage (%)	SV-ME-260a.1	No	Output
	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Description of policies and procedures to ensuring pluralism in news media content	Discussion and Analysis	n/a	SV-ME-260a.2	No	Activity
Journalistic Integrity & Sponsorship Identification	Total amount of monetary losses as a result of legal proceedings	Quantitative	Presentation currency	SV-ME-270a.1	No	Output

	associated with libel or slander					
	Total amount of monetary losses as a result of legal proceedings associated with libel or slander in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
	Revenue from embedded advertising	Quantitative	Presentation currency	SV-ME-270a.2	No	Output
	Description of approach for ensuring journalistic integrity of news programming related to: (1) truthfulness, accuracy, objectivity, fairness, and accountability, (2) independence of content and/or transparency of potential bias, and (3) protection of privacy and limitation of harm	Discussion and Analysis	n/a	SV-ME-270a.3	No	Activity
<b>Intellectual Property Protection &amp; Media Piracy</b>	Description of approach to ensuring intellectual property (IP) protection	Discussion and Analysis	n/a	SV-ME-520a.1	No	Activity

New metrics:						
<b>DEI</b>	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a)	Quantitative	Percentage (%)		No	Outcome

	Short and long-term target with a defined period (b) base year (c) performance to time-based targets						
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## Services: Professional & Commercial Services

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Data Security	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	SV-PS-230a.1	No	Activity
	Description of policies and practices relating to collection, usage, and retention of customer information	Discussion and Analysis	n/a	SV-PS-230a.2	No	Activity
	(1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected <sup>1</sup>	Quantitative	Number, Percentage (%)	SV-PS-230a.3	No	Output
	(1) Number of data breaches, (2) percentage involving customers' confidential business	Quantitative	Number, Percentage (%)			Outcome

	information (CBI) or personally identifiable information (PII), (3) number of customers affected in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
Workforce Diversity & Engagement	Percentage of gender and racial/ethnic group representation for (1) executive management and (2) all other employees	Quantitative	Percentage (%)	SV-PS-330a.1	No	Output
	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Voluntary and (2) involuntary turnover rate for employees	Quantitative	Rate	SV-PS-330a.2	No	Output
	(1) Voluntary and (2) involuntary turnover rate for employees in	Quantitative	Rate		No	Outcome

	current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Employee engagement as a percentage	Quantitative	Percentage (%)	SV-PS-330a.3	No	Output
	Employee engagement as a percentage in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
Professional Integrity	Description of approach to ensuring professional integrity	Discussion and Analysis	n/a	SV-PS-510a.1	No	Activity
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Quantitative	Presentation currency	SV-PS-510a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with professional integrity in current year (2) data for last	Quantitative	Presentation currency		No	Output

	year at minimum, up to 3 years recommended					
<b>New metrics:</b>						
<b>DEI</b>	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by	Quantitative	Percentage (%)	No	Outcome	

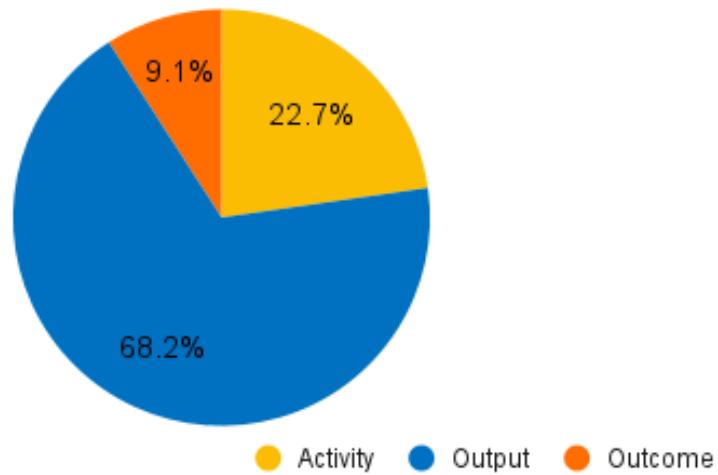
	region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
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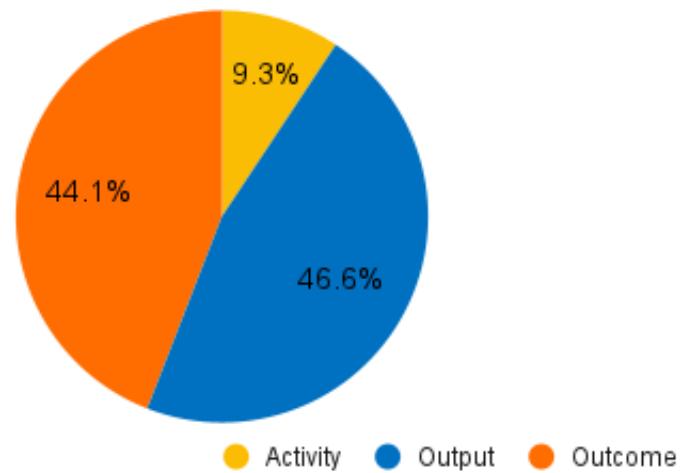
## Technology & Communication | Metric Classifications Before and After Revisions

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Technology & Communications SASB Metric Classification - Current



Technology & Communications SASB Metric Classification - Revised



**Technology & Communication: Electronic Manufacturing Services & Original Design Manufacturing**

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	TC-ES-140a.1	No	Output
	(1) Total water withdrawn, (2) total water consumed (3) volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome
<b>Waste Management</b>	Amount of hazardous waste from, manufacturing,	Quantitative	Metric tons (t), Percentage (%)	TC-ES-150a.1	No	Output

	percentage recycled					
	Amount of hazardous waste from, manufacturing, percentage recycled (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
<b>Labor Practices</b>	(1) Number of work stoppages and (2) total days idle	Quantitative	Number, days idle	TC-ES-310a.1	No	Output
	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Quantitative	Rate	TC-ES-320a.1	No	Output
<b>Labor Conditions</b>	(1) Total recordable incident rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average hours of health, safety, and emergency response training for	Quantitative	Rate		No	Outcome

	(a) direct employees and (b) seasonal and migrant employees in current year (c) Short and long-term targets with a defined period (d) base year (e) performance to time-based targets					
	Percentage of (1) entity's facilities and (2) Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Quantitative	Percentage (%)	TC-ES-320a.2	No	Output
	Percentage of (1) entity's facilities and (2) Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities in current year (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Percentage (%)		No	Outcome

	performance to time-based targets					
	(1) Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances, broken down for (I) the entity's facilities and (ii) the entity's Tier 1 supplier facilities	Quantitative	Rate	TC-ES-320a.3	No	Outcome
	(1) Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances, broken down for (I) the entity's facilities and (ii) the entity's Tier 1 supplier facilities in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Rate		No	Outcome

<b>Product Lifecycle Management</b>	Weight of end-of-life products and e-waste recovered; percentage recycled	Quantitative	Metric tons (t), Percentage (%)	TC-ES-410a.1	No	Output
	Weight of end-of-life products and e-waste recovered in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
<b>Materials Sourcing</b>	Description of the management of risks associated with the use of critical materials	Discussion & analysis	n/a	TC-ES-440a.1	No	Activity
	(1) Commitment to responsible mining of critical materials (2) Percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA) (3) percentage with a third-party assessment (4) Percentage that publicly report IRMA designated achievement level in current year (a) Short and long-term targets with a	Quantitative	Percentage (%)		Yes	Outcome

	defined period (b) base year (c) performance to time-based targets						
<b>New metrics:</b>							
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome	
<b>DEI</b>	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long- term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome	
	Voluntary and involuntary	Quantitative	Percentage (%)		No	Outcome	

	turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Energy management</b>	Percentage of revenue from energy efficient electronics in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
<b>GHG Emissions</b>	1) Commitment to net zero with both	Quantitative	Gigajoules (GJ),	Yes	Outcome	

	2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets		Percentage (%)			
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage	Quantitative	Percentage (%)	No	Outcome	

	(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets						
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## Technology & Communication: Hardware

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Product Security</b>	Description of approach to identifying and addressing data security risks in products	Discussion & analysis	n/a	TC-HW-230a.1	No	Activity
	Number and frequency of data security attacks by type in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Outcome
<b>Employee Diversity &amp; Inclusion</b>	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees <sup>1</sup>	Quantitative	Percentage (%)	TC-HW-330a.1	No	Output
	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period	Quantitative	Percentage (%)		No	Outcome

	base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long- term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output
<b>Product Lifecycle Management</b>	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Percentage (%)	TC- HW- 410a.1	No	Output
	Percentage of products by	Quantitative	Percentage (%)		No	Outcome

	<p>revenue that contain IEC 62474 declarable substances</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>					
	<p>Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent</p>	Quantitative	Percentage (%)	TC-HW-410a.2	No	Outcome
	<p>Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent in current year</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome
	<p>Percentage of eligible products, by revenue, certified to an energy efficiency certifications</p>	Quantitative	Percentage (%)	TC-HW-410a.3	No	Outcome
	<p>Percentage of eligible products, by revenue, certified to energy</p>	Quantitative	Percentage (%)		No	Outcome

	efficiency certifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Weight of end-of-life products and e-waste, recovered; percentage recycled	Quantitative	Metric tons (t), Percentage (%)	TC-HW-410a.4	No	Output
	Weight of end-of-life products and e-waste recovered, percentage recycled, in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
Supply Chain Management	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Quantitative	Percentage (%)	TC-HW-430a.1	No	Outcome
	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Quantitative	Percentage (%)		No	Outcome

	<p>in current year            (a) Short and long-term targets with a defined period            (b) base year            (c) performance to time-based targets</p>					
	<p>Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances</p>	Quantitative	Rate	TC-HW-430a.2	No	Outcome
	<p>Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances, in current year (3) data for last year at minimum, up to 3 years recommended</p>	Quantitative	Rate		No	Outcome
<b>Materials Sourcing</b>	Description of the management of risks associated with the use of critical materials	Discussion & analysis	n/a	TC-HW-440a.1	No	Activity

	<p>(1) Commitment to responsible mining of critical materials</p> <p>(2) Percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA) (3) percentage with a third-party assessment (4) Percentage that publicly report IRMA designated achievement level in current year</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Discussion and Analysis, Quantitative	Percentage (%)		Yes	Outcome
<b>New metrics</b>						
<b>Circularity</b>	<p>Percentage of products made from</p> <p>(1) recyclable materials (2) recycled material and 3) reused materials from production/end of life</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Percentage (%)	-	No	Outcome
<b>GHG Emissions</b>	1) Commitment to net zero with both	Quantitative	Gigajoules (GJ),		Yes	Outcome

	2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets		Percentage (%)			
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-	Quantitative	Percentage (%)	No	Outcome	

	term targets with a defined period (b) base year (c) performance to time-based targets					
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## Technology & Communication: Internet Media & Services

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Environmental Footprint of Hardware Infrastructure</b>	(1) Total energy consumed, (2) percentage grid, electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), percentage (%)	TC-IM-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid, electricity and (3) percentage renewable in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), percentage (%)		No	Outcome
	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	TC-IM-130a.2	No	Output
	(1) Total water withdrawn, (2)	Quantitative	Thousand cubic		No	Outcome

	<p>total water consumed (3) volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>		meters (m <sup>3</sup> ), Percentage (%)			
	Discussion of the integration of environmental considerations into strategic planning for data centre needs	Discussion and Analysis	n/a	TC-IM-130a.3	No	Activity
<b>Data Privacy, Advertising Standards &amp; Freedom of Expression</b>	Description of policies and practices relating to behavioral advertising and user privacy	Discussion and Analysis	n/a	TC-IM-220a.1	No	Activity
	Number of users whose information is used for secondary purposes	Quantitative	Number	TC-IM-220a.2	No	Output

	(1) Number of users whose information is used for secondary purposes in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Outcome
	Total amount of monetary losses as a result of legal proceedings associated with user privacy	Quantitative	Presentation currency	TC-IM-220a.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with user privacy in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure	Quantitative	Number, Percentage (%)	TC-IM-220a.4	No	Outcome

	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure in current year (4) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	Discussion and Analysis	n/a	TC-IM-220a.5	No	Output
	(1) List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring in current year (2) data for last year at minimum, up				No	Output

	to 3 years recommended					
	Number of government requests to remove content, percentage compliance with requests	Quantitative	Number, percentage (%)	TC-IM-220a.6	No	Outcome
	Number of government requests to remove content, percentage compliance with requests in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, percentage (%)		No	Output
<b>Data Security</b>	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	Quantitative	Number, Percentage (%)	TC-IM-230a.1	No	Output
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected in current year (a) Short and	Quantitative	Number, Percentage (%)		No	Output

	long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Discussion and Analysis	n/a	TC-IM-230a.2	No	Activity
	(1) Percentage using third-party cybersecurity standards in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
<b>Employee Recruitment, Inclusion &amp; Performance</b>	Percentage of employees that are foreign nationals	Quantitative	Percentage (%)	TC-IM-330a.1	No	Output
	Percentage of employees that are foreign nationals in current year (a) Short and long-term targets with a defined period (b) base	Quantitative	Percentage (%)		No	Outcome

	year (c) performance to time-based targets					
	Employee engagement as a percentage	Quantitative	Percentage (%)	TC- IM- 330a.2	No	Output
	Employee engagement as a percentage in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Quantitative	Percentage (%)	TC- IM- 330a.3	No	Output
	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long- term targets with a defined period (b) base year (c) performance to	Quantitative	Percentage (%)		No	Outcome

	time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a		Yes	Output
<b>Intellectual Property Protection &amp; Competitive Behavior</b>	Total amount of monetary losses as a result of legal proceedings	Quantitative	Presentation currency	TC-IM-520a.1	No	Output

	associated with anti- competitive behavior regulations					
	(1) Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency	No	Output	
<b>New metrics</b>						
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
	1) Commitment to net zero with	Quantitative	Gigajoules (GJ),	Yes	Outcome	

	both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets		Percentage (%)			
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Technology & Communication: Semiconductors

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINAR Y	CLASSIFICATIO N
Greenhouse Gas Emissions	(1) Gross global Scope 1 emissions and (2) amount of total emissions from perfluorinated compounds	Quantitative	Metric tons (t) CO2-e	TC-SC-110a.1	No	Output
	Discussion of long and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	TC-SC-110a.2	No	Activity
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
<b>Energy Management in Manufacturing</b>	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	TC-SC-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable in current year	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome

	(a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets					
<b>Water Management</b>	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	TC-SC-140a.1	No	Output
	(1) Total water withdrawn, (2) total water consumed (3) volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)		No	Outcome
<b>Waste Management</b>	Amount of hazardous waste	Quantitative	Metric tons (t),	TC-SC-	No	Output

	from manufacturing, percentage recycled		Percentage (%)	150a. 1		
	Amount of hazardous waste from manufacturing, percentage recycled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
<b>Employee Health &amp; Safety</b>	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards	Discussion and Analysis	n/a	TC-SC-320a. 1	No	Output
	(1) Percentage of workday that includes exposure to hazardous chemicals (2) percentage of workday with exposure to less toxic chemicals (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Percentage (%)		No	Outcome

	performance to time-based targets					
	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Quantitative	Presentation currency	TC-SC-320a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
<b>Recruiting &amp; Managing a Global &amp; Skilled Workforce</b>	Percentage of employees that are (1) foreign nationals and (2) located offshore	Quantitative	Percentage (%)	TC-SC-330a.1	No	Output
	Percentage of employees that are (1) foreign nationals and (2) located offshore in current year (3) data for last year at minimum, up to	Quantitative	Percentage (%)		No	Output

	3 years recommended					
Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Percentage (%)	TC-SC-410a.1	No	Output
	Percentage of products by revenue that contain IEC 62474 declarable substances (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Processor energy efficiency at a system-level for: (1) servers, (2) desktops and (3) laptops	Quantitative	Various, by product category	TC-SC-410a.2	No	Output
	Processor energy efficiency at a system-level for: (1) servers, (2) desktops and (3) laptops (a) Short and long-term targets with a defined period	Quantitative	Various, by product category		No	Outcome

	(b) base year (c) performance to time-based targets					
<b>Materials sourcing</b>	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	TC-SC-440a.1	No	Activity
	(1) Commitment to responsible mining of critical materials (2) Percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA) (3) percentage with a third-party assessment (4) Percentage that publicly report IRMA designated achievement level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis, Quantitative	Percentage (%)		Yes	Outcome

	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	Presentation currency	TC-SC-520a.1	No	Output
<b>Intellectual Property Protection &amp; Competitive Behavior</b>	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Outcome
<b>New metrics</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Percentage (%)	-	No	Outcome

	performance to time-based targets					
DEI	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or	Discussion and Analysis	n/a		Yes	Output

	equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Technology & Communication: Software & IT Services

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Environmental Footprint of Hardware Infrastructure	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	TC-SI-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid, electricity and (3) percentage renewable in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	TC-SI-130a.2	No	Output
	(1) Total water withdrawn, (2)	Quantitative	Thousand cubic		No	Outcome

	<p>total water consumed (3) volume of wastewater treated and released; percentage of each in regions with High or Extremely High Baseline Water Stress in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>		meters (m <sup>3</sup> ), Percentage (%)			
	Discussion of the integration of environmental considerations into strategic planning for data centre needs	Discussion and Analysis	n/a	TC-SI-130a.3	No	Activity
<b>Data Privacy &amp; Freedom of Expression</b>	Description of policies and practices relating to behavioral advertising and user privacy	Discussion and Analysis	n/a	TC-SI-220a.1	No	Activity
	Number of users whose information is used for secondary purposes	Quantitative	Number	TC-SI-220a.2	No	Output

	(1) Number of users whose information is used for secondary purposes in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with user privacy currency	Quantitative	Currency	TC-SI-220a.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with user privacy currency in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Currency		No	Output
	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage	Quantitative	Number, Percentage (%)	TC-SI-220a.4	No	Output

	resulting in disclosure					
	(1) Number of law enforcement requests for user information, (2) number of users whose information was requested, (3) percentage resulting in disclosure in current year (4) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	Discussion and Analysis	n/a	TC-SI-220a.5	No	Output
	(1) List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring in current year (2)				No	Output

	data for last year at minimum, up to 3 years recommended					
<b>Data Security</b>	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	Quantitative	Number, Percentage (%)	TC-SI-230a.1	No	Output
	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Output
	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Discussion and Analysis	n/a	TC-SI-230a.2	No	Activity

	(1) Percentage using third-party cybersecurity standards in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
<b>Recruiting &amp; Managing a Global, Diverse &amp; Skilled Workforce</b>	Percentage of employees that are (1) foreign nationals and (2) located offshore	Quantitative	Percentage (%)	TC-SI-330a.1	No	Output
	Percentage of employees that are (1) foreign nationals and (2) located offshore in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Employee engagement as a percentage	Quantitative	Percentage (%)	TC-SI-330a.2	No	Output
	Employee engagement as a percentage in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	Percentage of employees that are (1) foreign nationals and (2) located offshore	Quantitative	Percentage (%)	TC-SI-330a.3	No	Output
	Percentage of employees that are (1) foreign nationals and (2) located offshore in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Quantitative	Percentage (%)	TC-SI-330a.3	No	Output
	Percentage of diverse group representation for (1) board of directors (2) management, (3) technical staff, and (4) all other employees in current year (a) Short and long-term targets with a defined period (b) base year (c)	Quantitative	Percentage (%)	TC-SI-330a.4	No	Outcome

	performance to time-based targets					
<b>Intellectual Property Protection &amp; Competitive Behavior</b>	Total amount of monetary losses as a result of legal proceedings associated with anti- competitive behavior regulations	Quantitative	Presentation currency	TC-SI-520a.1	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with anti- competitive behavior regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
<b>Managing Systemic Risks from Technology Disruptions</b>	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	Quantitative	Number, Days	TC-SI-550a.1	No	Output
	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime in current year (4)	Quantitative	Number, Days		No	Output

	data for last year at minimum, up to 3 years recommended					
	Description of business continuity risks related to disruptions of operations	Discussion and Analysis	n/a	TC-SI-550a.2	No	Activity
<b>New metrics:</b>						
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-	Quantitative	Gigajoules (GJ), Percentage (%)		Yes	Outcome

	party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
DEI	Percentage of diverse employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure	Discussion and Analysis	n/a		Yes	Output

	<p>of workforce diversity data with annual EEO-CO1 or equivalent (3)</p> <p>Pay gap ratios by diversity classifications in current year</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>					
<b>Labor rights</b>	<p>Percentage of employees classified by type of employee and region paid a living wage</p> <p>(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)	No	Outcome	

## Technology & Communication: Telecommunication services

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Environmental Footprint of Operations</b>	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	TC-TL-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid, electricity and (3) percentage renewable in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Data Privacy</b>	Description of policies and practices relating to behavioral advertising and customer privacy	Discussion and analysis	n/a	TC-TL-220a.1	No	Activity
	Number of customers whose information is	Quantitative	Number	TC-TL-220a.2	No	Output

	used for secondary purposes					
	(1) Number of users whose information is used for secondary purposes in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	Quantitative	Presentation currency	TC-TL-220a.3	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with customer privacy currency in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Presentation currency		No	Output
	(1) Number of law enforcement requests for customer information, (2)	Quantitative	Number, Percentage (%)	TC-TL-220a.4	No	Output

	number of customers whose information was requested, (3) percentage resulting in disclosure					
	(1) Number of law enforcement requests for customer information, (2) number of customers whose information was requested, (3) percentage resulting in disclosure in current year (4) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
<b>Data Security</b>	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Quantitative	Number, Percentage (%)	TC-TL-230a.1	No	Output
	(1) Number of data breaches, (2) percentage involving		Number, Percentage (%)		No	Output

	personally identifiable information (PII), (3) number of customers affected in current year (4) data for last year at minimum, up to 3 years recommended						
	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Discussion and Analysis	n/a	TC-TL-230a.2	No	Activity	
	(1) Percentage using third-party cybersecurity standards in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output	
<b>Product End-of-life Management</b>	(1) Materials recovered through take back programs, percentage of recovered materials that were (2) reused, (3) recycled, and (4) landfilled	Quantitative	Metric tons (t), Percentage (%)	TC-TL-440a.1	No	Output	

	<p>(1) Materials recovered through take-back programs            (2) percentage of recovered materials that were (2) reused, (3) recycled, and (4) landfilled in current year            (a) Short and long-term targets with a defined period            (b) base year (c) performance to time-based targets</p>	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
<b>Competitive Behavior &amp; Open Internet</b>	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	Presentation currency	TC-TL-520a.1	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations in current year (2) data for last year	Quantitative	Presentation currency		No	Output

	at minimum, up to 3 years recommended					
	Average actual sustained download speed of (1) owned and commercially-associated content and (2) non-associated content	Quantitative	Megabits per second (Mbps)	TC-TL-520a.2	No	Output
	Average actual sustained download speed of (1) owned and commercially-associated content and (2) non-associated content (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Megabits per second (Mbps)		No	Outcome
	Description of risks and opportunities associated with net neutrality, paid peering, zero rating, and related practices	Discussion and Analysis	n/a	TC-TL-520a.3	No	Activity

<b>Managing Systemic Risks from</b>	(1) System average interruption duration, (2) system average interruption frequency and (3) customer average interruption duration	Quantitative	Minutes, Number	TC-TL-550a.1	No	Output
	(1) System average interruption duration, (2) system average interruption frequency and (3) customer average interruption duration in current year (4) data for last year at minimum, up to 3 years recommended	Quantitative	Minutes, Number		No	Output
<b>Technology disruptions</b>	Discussion of systems to provide unimpeded service during service disruptions	Discussion and Analysis	n/a	TC-TL-550a.2	No	Activity
<b>New metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled	Quantitative	Percentage (%)	-	No	Outcome

	material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>GHG Emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to	Quantitative	Gigajoules (GJ), Percentage (%)	Yes	Outcome	

	TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
<b>DEI</b>	Percentage of diverse representation in roles of (1) analyst, (2) associate, (3) management, (4) senior management, (5) board of directors (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	Voluntary and involuntary turnover by diversity classifications for roles of (1) analyst (2) associate (3) management (4) senior management (5) board of	Quantitative	Percentage (%)	No	Outcome	

	directors in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by diversity classifications in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Labor rights</b>	Percentage of employees classified by type of employee and region paid a living wage (a) Short and long-term targets with a	Quantitative	Percentage (%)	No	Outcome	

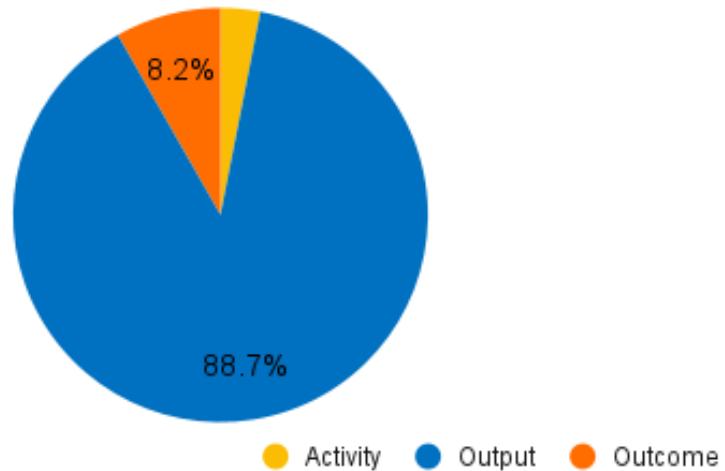
	defined period (b) base year (c) performance to time-based targets						
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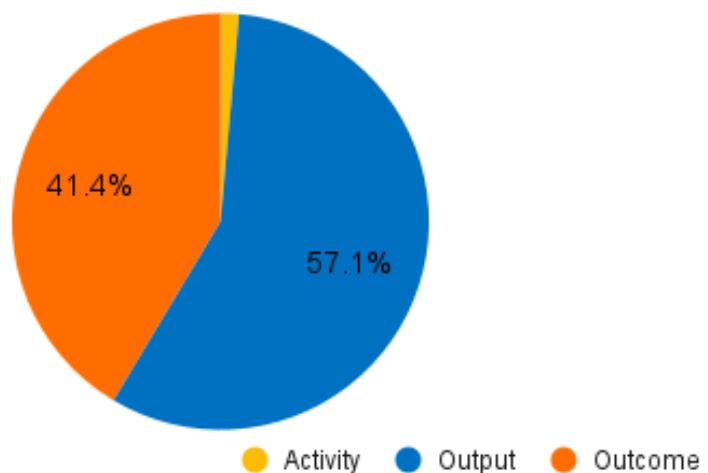
## Transportation | Metric Classifications Before and After Revisions

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Transportation SASB Metric Classification - Current



Transportation SASB Metric Classification - Revised



## Transportation: Airlines

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO2-e	R-AL-110a.1	No	Output
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	TR-AL-110a.2	No	Output
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Discussion and analysis	n/a		Yes	Outcome

	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (Gj), Percentage (%)		Yes	Outcome
	(1) Total fuel consumed, (2) percentage, alternative, (3) percentage sustainable	Quantitative	Gigajoules (GJ), Percentage (%)	TR-AL-110a.3	No	Output
	(1) Total fuel consumed, (2) percentage alternative, (3) percentage sustainable (a) Short and long-term target with a defined period, (b) base year, (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Labor Practices</b>	Percentage of active workforce covered under collective	Quantitative	Percentage (%)	TR-AL-310a.1	No	Output

	bargaining agreements					
	(1) Number of work stoppages and (2) total days	Quantitative	Number, days	TR-AL-310a.2	No	Output
<b>Competitive Behavior</b>	Total amount of monetary losses as a result of legal proceedings associated with anti- competitive behavior regulations	Quantitative	Reporting currency	TR-AL-520a.1	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, percentage (%)		No	Output
<b>Accident &amp; Safety Management</b>	Description of implementation and outcomes and of a Safety Management System	Discussions and Analysis	n/a	TR-AL-540a.1	No	Outcome
	Number of aviation accidents	Quantitative	Number	TR-AL-540a.2	No	Output
	(1) Number of aviation accidents in current year (2) data for last year at	Quantitative	Number, percentage (%)		No	Output

	minimum, up to 3 years recommended					
	Number of governmental enforcement actions of aviation safety regulations	Quantitative	Number	TR-AL-540a.3	No	Output
	(1) Number of governmental enforcement actions of aviation safety regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, percentage (%)		No	Output
<b>New metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a)	Quantitative	Percentage (%)		No	Outcome

	Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d)	Quantitative	Percentage (%)	No	Outcome	

	full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets						
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## Transportation: Automobiles

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINAR Y	CLASSIFICATIO N
Product Safety	Percentage of vehicle models rated by NCAP programs with an overall 5-star safety rating, by region	Quantitative	Percentage (%)	TR-AU-250a.1	No	Outcome
	(1) Percentage of vehicle models rated by NCAP programs with an overall 5-star safety rating by region in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Percentage (%)		No	Output
	Number of safety-related defect complaints, percentage investigated	Quantitative	Percentage (%)	TR-AU-250a.2	No	Output
	(1) Number of safety-related defect	Quantitative, Percentage (%)	Percentage (%)		No	Output

	complaints in current year (2) data for last year at minimum, up to 3 years recommended					
	Number of vehicles recalled	Quantitative	Number	TR-AU-250a.3	No	Output
	(1) Number of vehicles recalled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number		No	Output
<b>Labor Practices</b>	Percentage of active workforce covered under collective bargaining agreements	Quantitative	Percentage (%)	TR-AU-310a.1	No	Output
	(1) Number of work stoppages and (2) total Days	Quantitative	Number	TR-AU-310a.2	No	Output
<b>Fuel Economy &amp; Use-phase Emissions</b>	Sales-weighted average passenger fleet fuel economy, by region	Quantitative	Mpg, L/km, gCO2/km, km/L	TR-AU-410a.1	No	Output
	(1) Sales-weighted average passenger fleet	Quantitative	Mpg, L/km, gCO2/km, km/L		No	Output

	fuel economy, by region in current year (2) data for last year at minimum, up to 3 years recommended					
	Number of (1) zero emission vehicles (ZEV), (2) hybrid vehicles, and (3) plug-in hybrid vehicles sold	Quantitative	Number	TR-AU-410a.2	No	Output
	Number of (1) zero emission vehicles (ZEV), (2) hybrid vehicles, and (3) plug-in hybrid vehicles sold (a) Targets 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Outcome
	Discussion of strategy for managing fleet fuel economy and emissions risks and opportunities	Discussion and Analysis	n/a	TR-AU-410a.3	No	Activity
<b>Materials Sourcing</b>	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	TR-AU-440a.1	No	Activity

	(1) Commitment to responsible mining of critical materials (2) Percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance (IRMA) (3) percentage with a third-party assessment (4) Percentage that publicly report IRMA designated achievement level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis, Quantitative	Percentage (%)	Yes	Outcome
<b>Materials Efficiency &amp; Recycling</b>	Total amount of waste from manufacturing, percentage recycled	Quantitative	Metric tons (t) , Percentage (%)	TR-AU-440b.1	No Outcome
	Total amount of waste from manufacturing, percentage recycled in current year	Quantitative	Metric tons, Percentage (%)		No Outcome

	(a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
	Weight of end-of-life material recovered, percentage recycled.	Quantitative	Percentage (%), Metric tons (t),	TR-AU-440b. 2	No	Output
	(1) Weight of end-of-life material recovered, (2) percentage recycled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%), Metric tons (t),		No	Outcome
	Average recyclability of vehicles sold	Quantitative	Percentage (%) by sales-weighted metric tons (t)	TR-AU-440b. 3		Output
	Average recyclability of vehicles sold (a) Short and long-term target with a defined period (b) base year (c) performance to	Quantitative	Percentage (%) by sales-weighted metric tons (t)		No	Outcome

	time-based targets					
<b>New metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and	Quantitative	Percentage (%)		No	Outcome

	long-term targets with a defined period (b) base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Greenhouse gas emissions</b>	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	

	reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to	Quantitative	Percentage (%)	No	Outcome	

	time-based targets						
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## Transportation: Auto Parts

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
<b>Energy consumption</b>	(1) Total energy consumed, (2) percentage grid	Quantitative	Gigajoules (GJ)	TR-AP-130a.1	No	Output
	(1) Total energy consumed, (2) percentage grid in current year (a) Targets 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome
<b>Waste Management</b>	(1) Total amount of waste from manufacturing, (2) percentage hazardous, (3) percentage recycled	Quantitative	Metric tons (t), Percentage (%)	TR-AP-150a.1	No	Output
	(1) Total amount of waste from manufacturing, (2) Percentage hazardous, (3) Percentage recycled (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome

	Number of recalls issued, total units recalled	Quantitative	Number	TR-AP-250a.1	No	Output
<b>Product Safety</b>	(1) Number of recalls issued, (2) total units recalled in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Number, Percentage (%)		No	Output
<b>Design for Fuel efficiency and/or reduce emissions</b>	Revenue from products designed to increase fuel efficiency.	Quantitative	Reporting currency	TR-AP-410a.1	No	Output
	(1) Revenue from products designed to increase fuel efficiency (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Reporting currency, Percentage (%)		No	Outcome
<b>Materials Sourcing</b>	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	N/A	TR-AP-440a.1	No	Activity
	(1) Commitment to responsible mining of critical materials (2) Percentage of mine suppliers that report on the Initiative for Responsible Mining Assurance	Discussion and Analysis, Quantitative	Percentage (%)		Yes	Outcome

	(IRMA) (3) percentage with a third-party assessment (4) Percentage that publicly report IRMA designated achievement level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Percentage of products sold that are recyclable	Quantitative	Percentage (%)	TR-AP-440b.1	No	Output
	Percentage of products sold that are recyclable in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)			Outcome
	Percentage of input materials from recycled or remanufactured content	Quantitative	Percentage (%)	TR-AP-440b.2	No	Output
	Percentage of input materials from recycled or remanufactured content in current year (a) Short and long-term targets with a	Quantitative	Percentage (%)		No	Outcome

	defined period (b) base year (c) performance to time-based targets						
<b>Competitive Behavior</b>	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	Reporting currency	TR-AP-520a.1	No	Output	
	(1) Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Output	
<b>New metrics:</b>							
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome	
<b>DEI</b>	Percentage of employees by	Quantitative	Percentage (%)		No	Outcome	

	historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	

<b>Labor rights</b>	<p>(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome
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## Transportation: Car Rentals & Leasing

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
	<p>(1) Percentage of rental fleet vehicles rated by NCAP programs with an overall 5-star safety rating, by region in current year</p> <p>(a) Short and long-term targets with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Percentage (%)		No	Outcome
	Number of vehicles recalled	Quantitative	Number	TR-CR-250a.2	No	Output
	<p>(1) Number of vehicles recalled in current year</p> <p>(a) Short and long-term target with a defined period</p> <p>(b) base year</p> <p>(c) performance to time-based targets</p>	Quantitative	Number, Percentage (%)		No	Outcome

<b>Fleet fuel economy &amp; utilization</b>	Rental day-weighted average rental fleet fuel economy, by region	Quantitative	Mpg, L/km, gCO2/km, km/L	TR-CR-410a.1	No	Output
	(1) Rental day-weighted average rental fleet fuel economy, by region in current year (2) data for last year at minimum, up to 3 years recommended				No	Output
	Fleet utilization rate	Quantitative	Rate	TR-CR-410a.2	No	Output
	(1) Fleet utilization rate in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Rate		No	Outcome
<b>New metrics:</b>						
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome

	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a	Quantitative	Percentage (%)	No	Outcome

	living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
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## Transportation: Cruise Lines

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO2-e	TR-CL-110a.1	No	Output
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	TR-CL-110a.2	No	Output
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Discussion and analysis	Number, percentage (%)		Yes	Outcome

	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	n/a	Gigajoules (Gj), Percentage (%)		Yes	Outcome
	(1) Total energy consumed, (2) percentage heavy fuel oil, (3) percentage onshore power supply (OPS), (4) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	TR-CL-110a.3	No	Output
	(1) Total energy consumed, (2) percentage heavy fuel oil, (3) percentage onshore power supply (OPS), (4) percentage renewable (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (GJ), Percentage (%)		No	Outcome

	Average Energy Efficiency Design Index (EEDI) for new ships	Quantitative	Grams of CO2 per ton-nautical mile	TR-CL-110a.4	No	Output
	(1) Average Energy Efficiency Design Index (EEDI) for new ships in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Grams of CO2 per ton-nautical mile		No	Outcome
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, and (3) particulate matter (PM10)	Quantitative	Metric tons (t)	TR-CL-120a.1	No	Output
	(1) Air emissions of the following pollutants: NOx (excluding N2O), SOx, and particulate matter (PM10) (a) Short and long-term targets with a defined period (b) base year, (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome
<b>Discharge Management &amp; Ecological Impacts</b>	Total amount of ship waste discharged to the environment, percentage treated prior to discharge	Quantitative	Metric tons (t), Percentage (%)	TR-CL-160a.1	No	Output

	Total amount of ship waste discharged to the environment, percentage treated prior to discharge in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), Percentage (%)		No	Outcome
	Percentage of fleet implementing ballast water (1) exchange and (2) treatment	Quantitative	Percentage	TR-CL-160a.2	No	Outcome
	Percentage of fleet implementing ballast water (1) exchange and (2) treatment in current year x (a) Short and long-term target with a defined period b) base year (c) performance to time-based targets	Quantitative	Percentage		No	Outcome
	Cruise duration in marine protected areas or areas of protected conservation status travel days	Quantitative	Number	TR-CL-160a.3	No	Output
	Cruise duration in marine protected areas or areas of protected conservation status	Quantitative	Number		No	Outcome

<b>Customer Health &amp; Safety</b>	travel days in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
	Number of notices of violations received for dumping	Quantitative	Number	TR-CL-160a.4	No	Output
	(1) Number of notices of violations received for dumping in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Outcome
	Number of alleged crime incidents involving passengers or employees	Quantitative	Number	TR-CL-250a.1	No	Output
	(1) Number of alleged crime incidents involving passengers or employees in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number		No	Output
	Fleet average CDC Vessel Sanitation Program inspection score, percentage	Quantitative	Number, Percentage (%)	TR-CL-250a.2	No	Outcome

	of inspections failed					
	(1) Fleet average CDC Vessel Sanitation Program inspection score, percentage of inspections failed in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	(1) Serious injuries per million passengers and (2) number of voyages with a gastrointestinal illness count exceeding 2%	Quantitative	Rate, Number	TR-CL-250a.3	No	Output
	(1) Serious injuries per million passengers and (2) number of voyages with a gastrointestinal illness count exceeding 2% in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Rate, Number		No	Output
<b>Labor Practices</b>	Average hourly wage for seafarers	Quantitative	Regional currency	TR-CL-310a.1	No	Output
	(1) Average hourly wages for seafarers in current year	Quantitative	Percentage (%)		No	Outcome

	(a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Percentage of seafarers working maximum hours	Quantitative	Percentage (%)	TR-CL-310a.2	No	Output
	Percentage of seafarers working maximum hours (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Percentage of seafarers paid for overtime	Quantitative	Percentage (%)	TR-CL-310a.3	No	Output
	Percentage of seafarers paid for overtime (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	Quantitative	Reporting currency	TR-CL-310a.4	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings				No	Output

	associated with labor law violations in current year (2) data for last year at minimum, up to 3 years recommended					
<b>Employee Health &amp; Safety</b>	Seafarer lost time incident rate (LTIR)	Quantitative	Rate	TR-CL-320a.1	No	Output
	(1) Seafarer lost time incident rate (LTIR) in current year (2) data for last year at minimum, up to 3 years recommended				No	Output
<b>Accident Management</b>	Number of Conditions of Class or Recommendations	Quantitative	Number	TR-CL-540a.1	No	Output
	(1) Number of Conditions of Class or Recommendations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, percentage (%)		No	Output
	Number of port state control (1) deficiencies and (2) detentions	Quantitative	Number	TR-CL-540a.2	No	Output
	Number of port state control (1) deficiencies and (2) detentions in current year (3)	Quantitative	Number, percentage (%)		No	Output

	data for last year at minimum, up to 3 years recommended					
	Number of marine casualties, percentage classified as very serious	Quantitative	Number	TR-CL-540a.3	No	Output
	Number of marine casualties, percentage classified as very serious characterized by employees and guests in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, percentage (%)		No	Output
<b>New metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of employees by historically underrepresented	Quantitative	Percentage (%)		No	Outcome

	group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Labor rights</b>	(1) Percentage of (a) contract (b)	Quantitative	Percentage (%)	No	Outcome	

	migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets					
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## Transportation: Marine Transportation

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO2-e	TR-MT-110a.1	No	Output
	Discussion of long-term and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	TR-MT-110a.2	No	Output
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	n/a		Yes	Outcome

	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Metric tons (t) CO2-e, Percentage (%)		Yes	Outcome
	(1) Total energy consumed, (2) percentage heavy fuel oil, (3) percentage renewable	Quantitative Percentage (%)	Gigajoules (GJ),	TR-MT-110a.3	No	Output
	(1) Total energy consumed, (2) percentage heavy fuel oil, (3) percentage renewable (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative Percentage (%)	Gigajoules (GJ),		No	Outcome
	Average Energy Efficiency Design Index (EEDI) for new ships	Quantitative	Grams of CO2 per ton-nautical mile	TR-MT-110a.4	No	Outcome

	(1) Average Energy Efficiency Design Index (EEDI) for new ships in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Grams of CO2 per ton-nautical mile		No	Outcome
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, and (3) particulate matter (PM10)	Quantitative	Metric tons (t)	TR-MT-120a.1	No	Output
	(1) Air emissions of the following pollutants: NOx (excluding N2O), SOx, and particulate matter (PM10) (a) Short and long-term targets with a defined period (b) base year, (c) performance to time-based targets	Quantitative	Metric tons (t)		No	Outcome
<b>Ecological Impacts</b>	Shipping duration in marine protected areas or areas of protected conservation status	Quantitative	Number of travel days	TR-MT-160a.1	No	Output
	Shipping duration in marine protected areas or areas of protected conservation status	Quantitative	Number of travel days		No	Outcome

	travel days in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
	Percentage of fleet implementing ballast water (1) exchange and (2) treatment	Quantitative	Percentage (%)	TR-MT-160a.2	No	Output
	Percentage of fleet implementing ballast water (1) exchange and (2) treatment in current year (a) Short and long-term target with a defined period b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Number and (2) aggregate volume of spills and releases to the environment	Quantitative	Cubic Meters (m <sup>3</sup> )	TR-MT-160a.3	No	Output
	(1) Number and (2) aggregate volume of spills and releases to the environment in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Cubic Meters (m <sup>3</sup> )		No	Outcome

<b>Employee Health &amp; Safety</b>	Lost time incident rate (LTIR)	Quantitative	Rate	TR-MT-320a.1	No	Output
	(1) Lost time incident rate (LTIR) in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Rate		No	Output
<b>Business Ethics</b>	Number of calls at ports in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Quantitative	Number	TR-MT-510a.1	No	Output
	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Quantitative	Reporting currency	TR-MT-510a.2	No	Output
	(1) Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency		No	Outcome
<b>Accident &amp; Safety Management</b>	Number of marine casualties, percentage	Quantitative	Number, Percentage (%)	TR-MT-540a.1	No	Output

	classified as very serious					
	(1) Number of marine casualties, percentage classified as very serious in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	Number of Conditions of Class or Recommendations	Quantitative	Number	TR-MT-540a.2	No	Output
	(1) Number of Conditions of Class or Recommendations in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Outcome
	Number of port state control (1) deficiencies and (2) detentions	Quantitative	Number	TR-MT-540a.3	No	Output
	Number of port state control (1) deficiencies and (2) detentions in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Outcome
<b>New metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable	Quantitative	Percentage (%)	-	No	Outcome

	materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
DEI	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual	Discussion and Analysis	n/a		Yes	Output

	EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets					
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Transportation: Rail Transportation

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINARY	CLASSIFICATION
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO2-e	TR-RA-110a.1	No	Output
	<del>Discussion of long term and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets</del>	Discussion and Analysis	n/a	TR-RA-110a.2	No	Output
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Discussion and analysis	n/a		Yes	Outcome

	<p>1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI</p> <p>(2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets</p>	Quantitative	Gigajoules (Gj), Percentage (%)		Yes	Outcome
	Total fuel consumed, percentage renewable	Quantitative	Percentage (%) Gigajoules (GJ)	TR-RA-110a.3	No	Output
	(1) Total fuel consumed, (2) percentage renewable (a) Targets for 2030 and 2050 (b) base year, (c) performance to time-based targets	Quantitative	Percentage (%) Gigajoules (GJ)		No	Outcome
Air Quality	Air emissions of the following pollutants: (1) NOx (excluding N2O) and (2) particulate matter (PM10)	Quantitative	Metric tons (t)	TR-RA-120a.1	No	Output
	(1) Air emissions of the following pollutants NOx: (excluding N2O),	Quantitative	Metric tons (t), Percentage (%)`		No	Outcome

	SOx, and particulate matter (PM10) (a) Short and long-term targets with a defined period (b) base year, (c) performance to time-based targets						
Employee Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	Quantitative	/	TR-RA-320a.1	No	Output	
	(1) Total recordable incident rate (TRIR) and (2) fatality rate classified by direct employees and contract employees in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Reporting currency, Percentage (%)		No	Outcome	
Competitive Behavior	Total amount of monetary losses as a result of legal proceedings associated with anti- competitive behavior regulations	Quantitative	Reporting currency	TR-RA-520a.1	No	Output	
	(1) Total amount of monetary losses as a result of legal proceedings associated with anti- competitive	Quantitative	Reporting currency, Percentage (%)		No	Output	

	behavior regulations in current year (2) data for last year at minimum, up to 3 years recommended					
Accident & Safety Management	Number of accidents and incidents	Quantitative	Number	TR-RA-540a.1	No	Output
	(1) Number of accidents and incidents in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	Number of (1) accident releases and (2) non-accident releases (NARs)	Quantitative	Number	TR-RA-540a.2	No	Output
	Number of (1) accident releases and (2) non-accident releases (NARs) in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	Number of Federal Railroad Administration (FRA) Recommended Violation Defects	Quantitative	Number	TR-RA-540a.3	No	Output

	(1) Number of Federal Railroad Administration (FRA) Recommended Violation Defects in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, Percentage (%)		No	Output
	Frequency of internal railway integrity inspections	Quantitative	Rate	TR-RA-540a.4	No	Output
	(1) Frequency of internal railway integrity inspections in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Rate		No	Output
<b>New metrics:</b>						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome

<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c)	Discussion and Analysis	n/a		Yes	Output

	performance to time-based targets					
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	

## Transportation: Road Transportation

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	CODE	BINAR Y	CLASSIFICATIO N
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO2-e	TR-RO-110a.1	No	Output
	Discussion of long term and short term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	TR-RO-110a.2	No	Output
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 1 and 2 aligned with SBTi (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of	Quantitative	Gigajoules (Gj), Percentage (%)		Yes	Outcome

	performance against targets					
	1) Commitment to net zero with both 2030 and 2050 emission reduction targets for scope 3 aligned with SBTI (2) Reporting to TCFD (3) Third-party audited (4) Emissions reductions data for last year at minimum, up to 3 years recommended, (5) Analysis of performance against targets	Quantitative	Gigajoules (Gj), Percentage (%)	Yes	Outcome	
	(1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable	Quantitative	Gigajoules (Gj), Percentage (%)	TR-RO-110a.3	No	Output
	(1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable (a) Targets for 2030 and 2050 (b) base year (c) performance to time-based targets	Quantitative	Gigajoules (Gj), Percentage (%)		No	Outcome
<b>Air Quality</b>	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx,	Quantitative	Metric tons (t)	TR-RO-120a.1	No	Output

	and (3) particulate matter (PM10)					
	(1) Air emissions of the following pollutants NOx: (excluding N2O), SOx, and particulate matter (PM10) in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Metric tons (t), percentage (%)	No	Outcome	
Driver Working Conditions	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	Rate	TR-RO-320a.1	No	Output
	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees in current year (3) data for last year at minimum, up to 3 years recommended	Quantitative	Rate, Percentage (%)		No	Output
	(1) Voluntary and (2) involuntary turnover rate for all employees	Quantitative	Rate	TR-RO-320a.2	No	Output

<b>Accident &amp; Safety Management</b>	(1) Voluntary and (2) involuntary turnover rate for (a) direct and (b) contract employees in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Rate, Percentage (%)		No	Outcome
	Description of approach to managing short-term and long-term driver health risks	Discussion and Analysis	n/a	TR-RO-320a.3	No	Output
	Number of road accidents and incidents	Quantitative	Number	TR-RO-540a.1	No	Output
	(1) Number of road accidents and incidents in current year (2) data for last year at minimum, up to 3 years recommended	Quantitative	Number, percentage (%)		No	Output
	Safety Measurement System BASIC percentiles for: (1) Unsafe Driving, (2) Hours-of-Service Compliance, (3) Driver Fitness, (4) Controlled Substances/Alcohol, (5) Vehicle	Quantitative	Percentile	TR-RO-540a.2	No	Outcome

	Maintenance, and (6) Hazardous Materials Compliance					
	Safety Measurement System BASIC percentiles for: (1) Unsafe Driving, (2) Hours-of-Service Compliance, (3) Driver Fitness, (4) Controlled Substances/Alcohol, (5) Vehicle Maintenance, and (6) Hazardous Materials Compliance in current year in current year (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentile	No	Outcome	
	(1) Number and (2) aggregate volume of spills and releases to the environment	Quantitative	Number, cubic meters (m <sup>3</sup> )	TR-RO-540a.3	No	Output
	(1) Number and (2) aggregate volume of spills and releases to the environment in current year (3) data for last year at minimum, up to 3	Quantitative	Number, cubic meters (m <sup>3</sup> ), percentage (%)		No	Output

	years recommended					
New metrics:						
<b>Circularity</b>	Percentage of products made from (1) recyclable materials (2) recycled material and 3) reused materials from production/end of life (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	-	No	Outcome
<b>DEI</b>	Percentage of employees by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)		No	Outcome
	Voluntary and involuntary turnover by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b)	Quantitative	Percentage (%)		No	Outcome

	base year (c) performance to time-based targets					
	(1) Commitment to pay equity (2) Public disclosure of workforce diversity data with annual EEO-CO1 or equivalent (3) Pay gap ratios by historically underrepresented group by level in current year (a) Short and long-term targets with a defined period (b) base year (c) performance to time-based targets	Discussion and Analysis	n/a	Yes	Output	
<b>Labor rights</b>	(1) Percentage of (a) contract (b) migrant (c) seasonal and (d) full-time employees by region paid a living wage (a) Short and long-term target with a defined period (b) base year (c) performance to time-based targets	Quantitative	Percentage (%)	No	Outcome	