About Trucost
Trucost is part of S&P Global. A leader in carbon and environmental data and risk analysis, Trucost assesses risks relating to climate change, natural resource constraints, and broader environmental, social, and governance factors. Companies and financial institutions use Trucost intelligence to understand their ESG exposure to these factors, inform resilience and identify transformative solutions for a more sustainable global economy. S&P Global’s commitment to environmental analysis and product innovation allows us to deliver essential ESG investment-related information to the global marketplace. For more information, visit www.trucost.com.

About S&P Global
S&P Global (NYSE: SPGI) is a leading provider of transparent and independent ratings, benchmarks, analytics and data to the capital and commodity markets worldwide. For more information, visit www.spglobal.com.

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www.trucost.com
Trucost, part of S&P Global, provides robust, quality-checked, and standardized environmental data on more than 15,000 companies. Essential intelligence helps our clients measure impact, identify exposure, and manage risks and opportunities across different asset classes. Trucost data and analysis assists with investment decision-making by addressing challenges of climate change, water use, waste disposal, and the over-exploitation of natural resources.

Data Applications

| Portfolio Construction | Comprehensive coverage and a quantitative methodology helps enable portfolio optimization and capital allocation towards companies with lower environmental impact. |
| Risk Management | A granular breakdown of the world economy into 464 activities allows our clients to actively screen for material risk factors. |
| Leadership and Engagement | Detailed corporate environmental profiles assist with strategic and targeted engagement to support risk awareness and resilience. |
| Scenario Analysis and Reporting | Multi-asset class analysis and forward-looking data supports TCFD* aligned and national mandatory environmental reporting. |

1. Environmental, Social, and Governance
2. Task Force on Climate-related Financial Disclosures

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1,500+ Companies
170 Countries
600,000+ fixed income issuances and Green Bonds
6,500+ companies analyzed with forward-looking data
15,000+ companies with Scope 3 downstream data
95% global market cap coverage
10+ years of historical data

Carbon and Climate
- Direct and indirect emissions including Scope 3 upstream, downstream, and forward-looking climate metrics

Fossil Fuel
- Coal, oil, and natural gas exposure

Water
- Operational and supply chain water usage

Waste
- Hazardous and non-hazardous waste disposal

Natural Resources
- Operational and supply chain natural resource usage

Land, Water, and Air Pollution
- Operational and supply chain pollutants releases
Moving to align with recommendations of the TCFD

From carbon footprinting to calculating your carbon earnings at risk using future carbon pricing scenarios, benefit from current and forward-looking data and risk and scenario analysis tools.

Multi-Asset Class Analysis

1. Set a baseline
   
   Carbon Footprint
   - Using Weighted Average (TCFD recommended), Assets Under Management (AUM), Revenue, or Enterprise Value Method
   
   Coal Exposure
   - % weight in portfolio attributed to companies which exceed client-determined revenue thresholds for coal power and mining
   - % revenues derived from thermal and metallurgical coal mix
   
   Energy Mix: Clean Energy vs. Fossil Fuels
   - % of total power generation by energy source (e.g., hydropower, natural gas, solar) or physical units of power generation

2. Add forward-looking data
   
   Stranded Assets Exposure
   - Metric tons embedded carbon in fossil fuel reserves (CO2/USD 1m invested)
   
   Energy Generation
   - Forecast power generation per company by fuel type (GWh)
   
   Autos
   - Current and future fleet emissions (metric tons CO2e per company)
   
   Transition Momentum
   - Change in a company’s environmental impact and risk profile, based on evolution of green vs. brown revenues over time (% revenue)

3. Conduct scenario analysis
   
   Carbon Earnings at Risk
   - % earnings at risk from future carbon pricing scenarios
   
   2 Degree Alignment Assessment
   - Portfolio variation from a 2 degree scenario

4. Report, engage, and evaluate capital allocation
   
   - Inform corporate engagement programs and strategic allocation decisions across investing, lending, and insurance underwriting

Flexible Delivery Options

Secure FTP feed — EBoard Platform — Partner Platforms — Xpress Feed™

Xpressfeed™ seamlessly integrates data into your database which allows easy linking to other S&P Data like Financials, Estimates, Ownership and others.

Xpressfeed™ comes with outstanding documentation and support teams
Leverage Essential Data and Analytics with the EBoard Platform or Via Xpress Feed

EBoard is an interactive online platform that provides comprehensive company data and portfolio analytics on carbon and broader natural resource dependencies.

Visualize and compare your 2 Degree Energy Generation Mix relative to a benchmark.

Product differentiation factors that deliver results

Quantitative Analytics
Quantification of environmental and social damage costs enables investors to make integrated business decisions.

Strategic and Technical Guidance
Provide advice on technical questions and strategic guidance on interpreting implications and use of data to support stated objectives.

Comprehensive Coverage
Estimation model and methodology for large-, mid- and small-cap companies with the ability to fill gaps where disclosure is missing.

Multi-Asset Class Analysis
Ability to assess assets across private & listed equity, corporate & sovereign fixed income, green bonds, infrastructure, real estate, and forestry.