S&P Trucost 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

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

**Task Force on Climate-related Financial Disclosures
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

"After spending two years conducting due diligence research on ESG and climate-related data providers, we decided to select Trucost as our primary source for climate data. The scientific rigor of the Trucost research team is unparalleled. Additionally, their institutional and IT support is best-in-class in servicing one of the largest asset managers in the world."

- State Street Global Advisors
Leverage Essential Data and Analytics
with the EBoard Platform

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

"AP4 appreciates the quantitative approach and range of environmental metrics available from Trucost. We are using the data to steer our internal low carbon investment strategy."

- AP4

"We used Trucost data and analysis to provide a quantitative lens on our loan-book carbon risk exposure."

- DBS Bank

"With Trucost, we were one of the first super funds in Australia to measure the greenhouse gas emissions intensity of our equities investments.... This allows us to track and compare the carbon intensity of our portfolio and enables us to meet the voluntary commitments we have made as a signatory to the Montreal Pledge."

- Vic Super
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.

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