Trucost
ESG Analysis

S&P Global

Trucost Climate and Environmental Data

Unlocking Essential ESG[1] Intelligence

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.

15,000+	170	600,000+	98%	10+
companies	countries' sovereign bonds	fixed income issuances and green bonds	global market cap coverage	years of historical data

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[2] aligned and national mandatory environmental reporting.

Environmental Key Performance Indicators

Carbon and Climate

Scope 1, Scope 2, Scope 3 upstream and downstream, Direct + First Tier Indirect emissions, and future emissions/ transition pathways

Energy

Coal, oil, and natural gas production and GWh per energy source including renewables

Water

Operational and supply chain water usage

Waste

Landfill, incinerated, nuclear, and recycled waste

Natural Resources

Operational and supply chain natural resource usage

Land, Water, and Air Pollution

Operational and supply chain pollutants releases

[1] Environmental, Social, and Governance

[2] 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

Attribution Analysis

- Determine what's driving the portfolio's relative efficiency versus the benchmark

Entity Level Contribution

- Deep dive into portfolio's biggest contributors to portfolio's carbon/environmental intensity

Scope 3 downstream

- Quantify emissions associated with downstream supply chain activities of portfolio holdings.

2. Add sector-specific metrics

Stranded Assets Exposure

- Emissions and financial implications that could arise if fossil fuel reserves become stranded/ impaired assets

Exposure to Carbon-Related Assets

- The percentage of total portfolio weight coming from companies in the energy and utilities sectors

Coal Exposure

- Companies deriving revenue from coal extraction or coal power generation (split by coal type: thermal, metallurgical, or other coal)

Renewables Share in Energy Mix

- Assess portfolio's energy mix by percentage of fossil fuels, renewables, and other power sources that make up the total energy generation

3. Conduct scenario analysis

Transition Risk

Carbon Earnings at Risk

- Earnings at risk from future carbon pricing scenarios

2 Degree Alignment Assessment

- Transition pathways adopting methodologies highlighted by the Science Based Targets initiative, the SDA[3] and GEVA[4] approach
- Portfolio variation from a 1.5°C - 5°C scenario over a 12-year time horizon

Physical Risk

Physical Risk from Climate Change

- Company exposure to physical risk at the asset-level based on a database of over 500,000 assets from S&P Global's proprietary and public databases
- Seven climate hazard indicators (water stress, heatwave, coldwave, hurricane, wildfire, river and coastal flood risk) across low, moderate, and high climate change scenarios and a range of timeframes (2025, 2030, and 2050)

4. Report

- Publish TCFD-Aligned report or use for internal planning purposes. This can inform stakeholder engagement and strategic allocation decisions across investing, lending, and insurance underwriting

Flexible Delivery Options

Secure FTP feed

EBoard Platform

Portfolio Analytics on the S&P Capital IQ Platform

Xpressfeed™

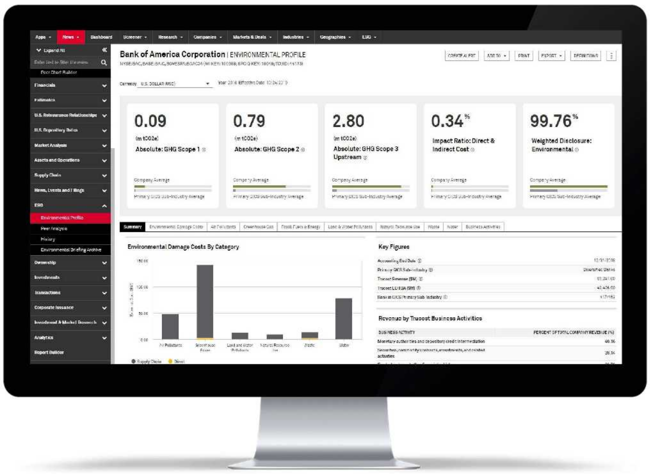
S&P Global Market Intelligence Platform

ClariFI®

[3] Sectoral Decarbonization Approach

[4] Greenhouse Gas Emissions per unit of value added

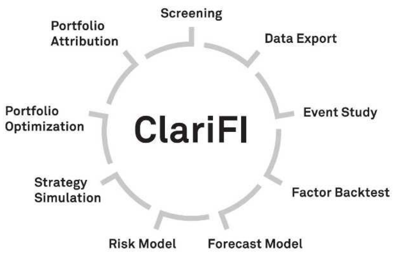
Leverage Essential Carbon and Environmental Data Analytics with S&P Global Market Intelligence Platform



Visualize comprehensive company data and portfolio analytics on carbon and broader natural resource dependencies.

Benefit from an integrated approach to portfolio analysis and reporting

Portfolio Analytics on the S&P Global Market Intelligence and Capital IQ Platform



ClariFI®

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

Use of international environmental accounting standards such as the GHG[5] Protocol and the Natural Capital Protocol. Ability to fill gaps where disclosure is missing or incomplete using Trucost's multi-sector EEIO[6] model and annual company engagement phase

Multi-Asset Class Analysis

Ability to assess assets across private & listed equity, corporate & sovereign fixed income, green bonds, infrastructure, real estate, and forestry

[5] Greenhouse Gas
[6] Environmentally-Extended Input-Output

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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