ESG DATA

SUSTAINALYTICS STANDARD FILE TEARSHEET

Summary Data File

Deliverable name	ESG_Data_v4_YYYYMMDD.txt
	ESG_Data_ChangeLog_YYYYMMDD.txt
Technical use case	Data Integration
Universe	Ratings Plus
Report structure	Vertical
Report format	Txt, Pipe delimited
Delivery channel	(S)FTP
Delivery frequency	Monthly
Delivery schedule	First Wednesday of every month
Total field count |	ESG_Data | 504 | 100000KB
Approximate File size	ESG_Data_ChangeLog | 11 | 600KB

Summary Excel File

Deliverable name	ESG Data_v5_YYYYMMDD.xlsx
	ESG Data ChangeLog_YYYYMMDD.xlsx
Technical use case	Human Review
Universe	Ratings Plus
Report structure	Horizontal
Report format	Excel
Delivery channel	Email or File sharing Platform
Delivery frequency	Monthly
Delivery schedule	First Wednesday of every month
Total field count |	ESG Data | 613 (including 32 corporate data fields) | 9000KB
Approximate File size	ESG Data ChangeLog | 13 | 350KB

Brief Description

ESG Data is a comprehensive, high-quality set of ESG indicators designed to easily integrate into clients' existing ESG analysis processes. The product is structured to provide clients with the flexibility to derive proprietary ESG insight and includes indicators covering a variety of both general and industry-specific environmental, social, governance and corporate governance themes. **The corporate governance related fields will contain stale data as of May 30, 2024.**

The standard ESG Data product contains two deliverables, available through our Data Services channels.

1) ESG Data indicator dataset: scores an answer categories (where available) of ESG management, corporate governance and event indicators

2) ESG Data change log: a list of all changes that affect the scope of indicator coverage (number of indicators researched for a company) in the ESG Data deliverable.

In addition to this tearsheet, the following supporting materials are available for ESG Data:
- **Data Catalogue**: contains the complete list of data fields and their attributes.
- **Product Backgrounder**: provides more information on the primary uses, core product features, and research approach and methodology.
- **Sample files**: a file of 100 entities to demonstrate the format, structure and contents that are expected in the actual standard deliverables.

Coverage Universe

The ESG Data product covers Sustainalytics' Standard Ratings Plus coverage universe. The universe contains over 13,000 companies, including large, medium, and small cap issuers in emerging and developed markets. The universe is subject to quarterly rebalance.

Contents

ESG Data includes three different types of indicators: ESG Management, Corporate Governance*, and Events indicators. Field and indicator count per indicator type is provided in Table 1.

Table 1. Breakdown of ESG Data Dataset

Indicator Type	Number of Indicators	Number of Fields
ESG Management Indicators	164	328
Corporate Governance Indicators	37*	37*
Event Indicators	45	135
Total	**246**	**500**

*Stale data to be provided for Corporate Governance indicators from May 30, 2024, onwards.

- **ESG Management Indicators**: assess performance aspects, such as policies, programs and management systems, compliance, and disclosure, and (quantitative) performance, related to environmental, social and governance topics.
  - In an ESG Data deliverable, these indicators contain 2 fields:
    (1) raw score: a value assigned from 0-100; and
    (2) answer category: text qualifying the raw score.

- **Corporate Governance Indicators**: assess the extent to which a company's corporate governance management practices, structures and behaviors detract from or add to the company's ability to execute on its business strategy and build sustainable, long-term value.
  - In the ESG Data product, these indicators have one field, a raw score, which is a value assigned from 0-100.

Corporate Governance indicators will contain stale data as of May 30, 2024.

- **Event Indicators**: assess the severity of a company's involvement (operations and supply chain) in media-reported controversial activities. Examples of Event Indicators include bribery and corruption, land use and biodiversity, or labour relations in the supply chain.
    - In the ESG Data deliverable, there are three fields associated with this indicator type:
      (1) answer category: a value assigned from 0-5;
      (2) category: text qualifying the raw score; values of low, moderate, significant, high, severe
      (3) outlook score: value assigned is either -1, 0 or 1

Note on NULL values: When an ESG Management indicator field value is NULL this means that we do not conduct research for that entity on this particular indicator. Indicator selection is driven by Sustainalytics' approach to indicator relevancy and research.

In addition to the above, the Excel file contains 32 corporate datafields, including corporate profile, licensed and open-source security identifiers and universe markers. The universe markers are an additional 6 fields indicating an entity's inclusion in the various universes (or security lists), facilitating both licensed use of subsets of the report universe, as well as ease of reporting. These fields are binary and are populated by either a '0' to indicate that the entity is not part of the universe or a '1' if the entity is part of the universe.

ESG Data ChangeLog contains all changes that affect the scope of indicator coverage (number of indicators researched for a company) in the ESG Data deliverable. The Change Log reflects changes that have occurred between two monthly ESG Data deliverables, and across the Standard Ratings Plus universe.

The Change Log tracks 4 types of changes that affect indicator coverage:
- **Company Attributes**: 3 fields
    - Company Type
    - Industry Group
    - Subindustry
- **Universe**: 3 fields
    - ESG Ratings Research Universe
    - **CG Research Universe (will not be updated after May 30, 2024)**
    - Research Type
- **Coverage**: 1 field
    - Entity type
- **Name**: 3 fields
    - Entity Name
    - Research Entity Id
    - Research Entity Name

Delivery
Standard Datafile: In plain text format, the Standard Datafile is structured vertically with pipe-delimited columns and is delivered via (S)FTP, suitable for data integration activities. Data fields without a field value (NULL or blank) are filtered out of these files. In addition to being a column header, EntityId is also included as a field and is always populated with the unique 10-digit integer. This allows the user to determine the full

list of constituents included in the default standard universe of the report, regardless of whether or not they have research coverage for the given product.

Standard Excelfile: The Standard Excel file format on the other hand, is better suited for human review. The excel file contains rich formatting and is delivered via email or available for download from an online file sharing platform. The data is structured horizontally with each column representing one data field, where row 1 indicates the fieldId and row 2, the fieldname. Each report is self-contained, including additional entity-level and corporate data relevant for the product and data set.

Both standard report formats are delivered on the1st Wednesday of every month.

Reporting & Update Cycle

ESG Management indicators are updated on a company-by-company basis. Companies are typically assessed annually, on a rolling basis. This means that the indicator assessments may change at any point in a year, depending on when a company's research is updated.

Event Indicators may be updated daily. New incidents that are flagged via a daily incident screen and that have a high impact and/or risk score, or new corporate developments may lead to either an upgrade or downgrade of an event assessment.

Historical Data

The ESG Data Historical Dataset maintains the same scope and structure as an ESG Data standard deliverable.

The ESG Data Historical Dataset contains indicator evaluations starting in 2009, where historical data is captured monthly. Since Sustainalytics has expanded the number of indicators covered over the last several years, the year from which we can provided historical data may differ depending on indicator or field. For example, newer indicators may only have data from 2015, 2016, 2017, or 2018, depending on when they were added to the research cycle.

This product has a **Historical Data Backgrounder** available which covers the scope, availability, and other relevant details for the ESG Data historical dataset.

Historical data will not be available for the Corporate Governance indicators after May 30, 2024.

These are based on information made available by third parties, subject to continuous change and therefore are not warranted as to their merchantability, completeness, accuracy or fitness for a particular purpose. The information and data are provided "as is" and reflect Sustainalytics` opinion at the date of their elaboration and publication. Sustainalytics nor any of its third-party suppliers accept any liability for damage arising from the use of the information, data or opinions contained herein, in any manner whatsoever, except where explicitly required by law. Any reference to third party names or Third-Party Data is for appropriate acknowledgement of their ownership and does not constitute a sponsorship or endorsement by such owner. A list of our third-party data providers and their respective terms of use is available on our website. For more information, visit http://www.sustainalytics.com/legal-disclaimers.