

Disclosure Topic Tables



Disclosure Topics Health Care sector



| | Biotechnology & Pharmaceuticals | Drug Retailers | Medical Equipment and Supplies | Health Care Delivery | Health Care Distributors | Managed Care |
|-------------------------|--|--|--|--|---|--|
| Environment | <ul style="list-style-type: none"> Energy Management Water and Wastewater Management Waste and Hazardous Materials Management | <ul style="list-style-type: none"> Energy Management | <ul style="list-style-type: none"> Energy Management Water and Wastewater Management Waste and Hazardous Materials Management | <ul style="list-style-type: none"> Energy Management Waste and Hazardous Materials Management Climate Impacts | <ul style="list-style-type: none"> Energy Management | <ul style="list-style-type: none"> Climate Impacts |
| Social Capital | <ul style="list-style-type: none"> Access and affordability Customer Welfare Human Rights Selling Practices and Product Labeling | <ul style="list-style-type: none"> Customer Welfare | <ul style="list-style-type: none"> Access and Affordability Selling Practices and Product Labeling | <ul style="list-style-type: none"> Access and Affordability Customer Welfare Selling Practices and Product Labeling | <ul style="list-style-type: none"> Customer Welfare | <ul style="list-style-type: none"> Access and Affordability Customer Welfare Selling Practices and Product Labeling |
| Human Capital | <ul style="list-style-type: none"> Employee Recruitment, Engagement, and Diversity Employee Health, Safety and Wellbeing | | | <ul style="list-style-type: none"> Employee Recruitment, Engagement, and Diversity | | |
| Business Model | <ul style="list-style-type: none"> Product Quality and Safety Product Design and Lifecycle Management Supply Chain Management | <ul style="list-style-type: none"> Data Privacy & Security Product Quality & Safety Supply Chain Management | <ul style="list-style-type: none"> Product Quality and Safety Product Design and Lifecycle Management Supply Chain Management Materials Sourcing | <ul style="list-style-type: none"> Data Privacy and Security | <ul style="list-style-type: none"> Product Quality and Safety Product Packaging and Distribution Product Design and Lifecycle Management | <ul style="list-style-type: none"> Rate Structure and Pricing Data Privacy and Security |
| Leadership & Governance | <ul style="list-style-type: none"> Business Ethics | | <ul style="list-style-type: none"> Business Ethics | <ul style="list-style-type: none"> Business Ethics | <ul style="list-style-type: none"> Business Ethics | |



Disclosure Topics

Financials sector



| | Commercial Banks | Investment Banking & Brokerage | Asset Management & Custody Activities | Consumer Finance | Mortgage Finance | Security & Commodity Exchanges | Insurance |
|-------------------------|---|---|---|--|--|---|--|
| Environment | | | | | <ul style="list-style-type: none"> • Climate Impacts | | <ul style="list-style-type: none"> • Climate Impacts |
| Social Capital | <ul style="list-style-type: none"> • Access & Affordability | | <ul style="list-style-type: none"> • Selling Practices and Product Labeling | <ul style="list-style-type: none"> • Access & Affordability • Selling Practices and Product Labeling • Customer Welfare | <ul style="list-style-type: none"> • Selling Practices and Product Labeling • Customer Welfare | | <ul style="list-style-type: none"> • Customer Welfare |
| Human Capital | | <ul style="list-style-type: none"> • Employee Recruitment, Engagement, and Diversity | <ul style="list-style-type: none"> • Employee Recruitment, Engagement, and Diversity | | | | |
| Business Model | <ul style="list-style-type: none"> • Data Privacy & Security • Investment, Credit, and Underwriting ESG Risks | <ul style="list-style-type: none"> • Investment, Credit, and Underwriting ESG Risks | <ul style="list-style-type: none"> • Investment, Credit, and Underwriting ESG Risks | <ul style="list-style-type: none"> • Data Privacy & Security | | <ul style="list-style-type: none"> • Business Model Resilience | <ul style="list-style-type: none"> • Rate Structure and Pricing • Investment, Credit, and Underwriting ESG Risks |
| Leadership & Governance | <ul style="list-style-type: none"> • Systemic Risk Management • Business Ethics | <ul style="list-style-type: none"> • Systemic Risk Management • Business Ethics | <ul style="list-style-type: none"> • Systemic Risk Management • Business Ethics | | <ul style="list-style-type: none"> • Business Ethics | <ul style="list-style-type: none"> • Systemic Risk Management • Business Ethics | <ul style="list-style-type: none"> • Systemic Risk Management |





| | Hardware | EMS & ODM | Semiconductors | Software & IT Services | Internet Media & Services | Telecommunications Services |
|-------------------------|---|--|---|--|--|--|
| Environment | | <ul style="list-style-type: none"> Water & Wastewater Management Waste & Hazardous Materials Management | <ul style="list-style-type: none"> GHG Emissions Energy Management Water & Wastewater Management Waste & Hazardous Materials Management | <ul style="list-style-type: none"> Energy Management | <ul style="list-style-type: none"> Energy Management | <ul style="list-style-type: none"> Energy Management |
| Social Capital | | | | | | |
| Human Capital | <ul style="list-style-type: none"> Employee Recruitment, Engagement, and Diversity | <ul style="list-style-type: none"> Employee Health, Safety and Wellbeing Labor Relations Labor Practices & Compensation | <ul style="list-style-type: none"> Employee Recruitment, Engagement, and Diversity Employee Health, Safety and Wellbeing | <ul style="list-style-type: none"> Employee Recruitment, Engagement, and Diversity | <ul style="list-style-type: none"> Employee Recruitment, Engagement, and Diversity | |
| Business Model | <ul style="list-style-type: none"> Data Privacy & Security Product Design & Lifecycle Management Materials Sourcing Supply Chain Management | <ul style="list-style-type: none"> Product Design & Lifecycle Management Materials Sourcing | <ul style="list-style-type: none"> Product Design & Lifecycle Management Materials Sourcing | <ul style="list-style-type: none"> Data Privacy & Security | <ul style="list-style-type: none"> Data Privacy & Security | <ul style="list-style-type: none"> Data Privacy & Security Product Design & Lifecycle Management |
| Leadership & Governance | | | <ul style="list-style-type: none"> Competitive Behavior | <ul style="list-style-type: none"> Systemic Risk Management Competitive behavior | <ul style="list-style-type: none"> Systemic Risk Management Competitive behavior | <ul style="list-style-type: none"> Systemic Risk Management Competitive behavior |



Disclosure Topics

Extractives & Minerals Processing sector



| | Oil & Gas – Exploration & Production | Oil & Gas – Midstream | Oil & Gas – Refining & Marketing | Oil & Gas – Services | Coal Operations | Iron & Steel Producers | Metals & Mining | Construction Materials |
|-------------------------|--|---|---|--|--|--|--|--|
| Environment | <ul style="list-style-type: none"> GHG emissions Air quality Water management Ecological Impacts | <ul style="list-style-type: none"> GHG emissions Air Quality Ecological Impacts | <ul style="list-style-type: none"> GHG emissions Air Quality Water and wastewater management Waste and hazardous materials management | <ul style="list-style-type: none"> Energy Management Water and wastewater management Waste and hazardous materials management Ecological impacts | <ul style="list-style-type: none"> Energy Management Water and wastewater management Waste and hazardous materials management Ecological impacts | <ul style="list-style-type: none"> GHG emissions Air quality Energy Management Water and wastewater management Waste and hazardous materials management | <ul style="list-style-type: none"> GHG emissions Air quality Energy management Water and wastewater management Waste and hazardous materials management Ecological impacts | <ul style="list-style-type: none"> GHG emissions Air quality Energy management Water and wastewater management Waste and hazardous materials management Ecological impacts |
| Social Capital | <ul style="list-style-type: none"> Community Rights Human Rights | | | | <ul style="list-style-type: none"> Community Rights Human Rights | | <ul style="list-style-type: none"> Community Rights Human Rights | |
| Human Capital | <ul style="list-style-type: none"> Employee health, safety, and wellbeing | | <ul style="list-style-type: none"> Employee health, safety, and wellbeing | <ul style="list-style-type: none"> Employee health, safety, and wellbeing | <ul style="list-style-type: none"> Employee health, safety, and wellbeing Labor relations | <ul style="list-style-type: none"> Employee health, safety, and wellbeing | <ul style="list-style-type: none"> Employee health, safety, and wellbeing Labor relations | <ul style="list-style-type: none"> Employee health, safety, and wellbeing |
| Business Model | <ul style="list-style-type: none"> Business Model Resilience | | <ul style="list-style-type: none"> Business Model Resilience | | <ul style="list-style-type: none"> Business Model Resilience | | | <ul style="list-style-type: none"> Product Design and Lifecycle Management |
| Leadership & Governance | <ul style="list-style-type: none"> Critical Incident Risk Management Business ethics Management of legal & regulatory environment | <ul style="list-style-type: none"> Competitive Behavior Critical Incident Risk Management | <ul style="list-style-type: none"> Critical Incident Risk Management Competitive Behavior Management of legal & regulatory environment | <ul style="list-style-type: none"> Critical Incident Risk Management Business ethics Management of legal & regulatory environment | <ul style="list-style-type: none"> Critical Incident Risk Management | <ul style="list-style-type: none"> Supply chain management | <ul style="list-style-type: none"> Business ethics | <ul style="list-style-type: none"> Competitive Behavior |



Disclosure Topics Transportation sector



| | Automobiles | Auto Parts | Car Rental & Leasing | Airlines | Air Freight & Logistics | Marine Transportation | Rail Transportation | Road Transportation | Cruise Lines |
|-------------------------|---|---|---|---|--|---|---|---|---|
| Environment | | <ul style="list-style-type: none"> Energy Management Waste & Hazardous Materials Management | | <ul style="list-style-type: none"> GHG Emissions Energy Management | <ul style="list-style-type: none"> GHG Emissions Energy Management Air Quality | <ul style="list-style-type: none"> GHG Emissions Energy Management Air Quality Ecological Impacts | <ul style="list-style-type: none"> GHG Emissions Energy Management Air Quality | <ul style="list-style-type: none"> GHG Emissions Energy Management Air Quality | <ul style="list-style-type: none"> GHG Emissions Energy Management Air Quality Ecological Impacts |
| Social Capital | | | <ul style="list-style-type: none"> Customer Welfare | | | | | | <ul style="list-style-type: none"> Customer Welfare |
| Human Capital | <ul style="list-style-type: none"> Labor Relations | | | <ul style="list-style-type: none"> Labor Relations | <ul style="list-style-type: none"> Labor Practices Employee Health, Safety and Wellbeing | <ul style="list-style-type: none"> Employee Health, Safety and Wellbeing | <ul style="list-style-type: none"> Employee Health, Safety and Wellbeing | <ul style="list-style-type: none"> Labor Practices & Compensation Employee Health, Safety and Wellbeing | <ul style="list-style-type: none"> Labor Practices & Compensation |
| Business Model | <ul style="list-style-type: none"> Product Quality & Safety Product Design & Lifecycle Management Materials Sourcing | <ul style="list-style-type: none"> Product Quality & Safety Product Design & Lifecycle Management Materials Sourcing | <ul style="list-style-type: none"> Product Design & Lifecycle Management | | <ul style="list-style-type: none"> Supply Chain Management | | | | |
| Leadership & Governance | | <ul style="list-style-type: none"> Competitive Behavior | | <ul style="list-style-type: none"> Competitive Behavior Critical Incident Risk Management | <ul style="list-style-type: none"> Critical Incident Risk Management | <ul style="list-style-type: none"> Business Ethics Critical Incident Risk Management | <ul style="list-style-type: none"> Competitive Behavior Critical Incident Risk Management | <ul style="list-style-type: none"> Critical Incident Risk Management | <ul style="list-style-type: none"> Critical Incident Risk Management |



Disclosure Topics Services sector



| | Education | Professional & Commercial Services | Hotels & Lodging | Casinos & Gaming | Leisure Facilities | Advertising & Marketing | Media & Entertainment |
|-------------------------|--|---|---|---|---|---|---|
| Environment | | | <ul style="list-style-type: none"> Energy Management Water & Wastewater Management Climate Impacts Ecological Impacts | <ul style="list-style-type: none"> Energy Management | <ul style="list-style-type: none"> Energy Management | | |
| Social Capital | <ul style="list-style-type: none"> Customer Welfare Selling Practices & Product Labeling | | | <ul style="list-style-type: none"> Customer Welfare | <ul style="list-style-type: none"> Customer Welfare | <ul style="list-style-type: none"> Selling Practices & Product Labeling | <ul style="list-style-type: none"> Selling Practices & Product Labeling |
| Human Capital | | <ul style="list-style-type: none"> Employee Recruitment, Engagement, and Diversity | <ul style="list-style-type: none"> Labor Practices & Compensation | <ul style="list-style-type: none"> Employee Health, Safety, and Wellbeing | <ul style="list-style-type: none"> Employee Health & Safety Management | <ul style="list-style-type: none"> Employee Recruitment, Engagement, and Diversity | <ul style="list-style-type: none"> Employee Recruitment, Engagement, and Diversity |
| Business Model | | <ul style="list-style-type: none"> Data Privacy & Security | | | | <ul style="list-style-type: none"> Data Privacy & Security | |
| Leadership & Governance | | <ul style="list-style-type: none"> Business Ethics | | <ul style="list-style-type: none"> Business Ethics Management of Legal & Regulatory Environment | | | <ul style="list-style-type: none"> Competitive Behavior |





| | Chemicals | Aerospace & Defense | Electrical & Electronic Equipment | Industrial Machinery & Goods | Containers & Packaging |
|-------------------------|---|---|---|---|---|
| Environment | <ul style="list-style-type: none"> Greenhouse Gas Emissions Air Quality Energy Management Water & Wastewater Management Waste & Hazardous Materials Management | <ul style="list-style-type: none"> Energy Management Waste & Hazardous Materials Management | <ul style="list-style-type: none"> Energy Management Waste & Hazardous Materials Management | <ul style="list-style-type: none"> Energy Management | <ul style="list-style-type: none"> Greenhouse Gas Emissions Air Quality Energy Management Water & Wastewater Management Waste & Hazardous Materials Management |
| Social Capital | <ul style="list-style-type: none"> Product Quality & Safety | <ul style="list-style-type: none"> Product Quality and Safety | <ul style="list-style-type: none"> Product Quality and Safety | | <ul style="list-style-type: none"> Product Quality and Safety |
| Human Capital | | | | <ul style="list-style-type: none"> Employee health, safety and wellbeing | |
| Business Model | <ul style="list-style-type: none"> Product Design and Lifecycle Management Business Model Resilience | <ul style="list-style-type: none"> Product Design and Lifecycle Management Data Privacy & Security Supply Chain Management Materials Sourcing | <ul style="list-style-type: none"> Product Design and Lifecycle Management Materials Sourcing | <ul style="list-style-type: none"> Product Design and Lifecycle Management Materials Sourcing | <ul style="list-style-type: none"> Product Design and Lifecycle Management Supply Chain Management |
| Leadership & Governance | <ul style="list-style-type: none"> Management of Legal & Regulatory Environment Critical Incident Risk Management | <ul style="list-style-type: none"> Business Ethics | <ul style="list-style-type: none"> Business Ethics Competitive Behavior | | |



Disclosure Topics Food & Beverage sector



| | Agricultural Products | Meat, Poultry, and Dairy | Processed Foods | Non-Alcoholic Beverages | Alcoholic Beverages | Tobacco | Food Retailers & Distributors | Restaurants |
|-------------------------|---|---|---|---|---|--|--|--|
| Environment | <ul style="list-style-type: none"> Greenhouse Gas Emissions Energy Management Water & Wastewater Management Ecological Impacts Climate Impacts | <ul style="list-style-type: none"> Greenhouse Gas Emissions Energy Management Water & Wastewater Management Climate Impacts Ecological Impacts | <ul style="list-style-type: none"> Energy Management Water & Wastewater Management | <ul style="list-style-type: none"> Energy Management Water & Wastewater Management | <ul style="list-style-type: none"> Energy Management Water & Wastewater Management | | <ul style="list-style-type: none"> GHG Emissions Energy Management Waste & Hazardous Materials Management | <ul style="list-style-type: none"> Energy Management Water & Wastewater Management Waste & Hazardous Materials Management |
| Social Capital | <ul style="list-style-type: none"> Customer Welfare | <ul style="list-style-type: none"> Customer Welfare | <ul style="list-style-type: none"> Customer Welfare Selling Practices and Product Labeling | <ul style="list-style-type: none"> Customer Welfare Selling Practices and Product Labeling | <ul style="list-style-type: none"> Selling Practices and Product Labeling | <ul style="list-style-type: none"> Customer Welfare Selling Practices and Product Labeling | <ul style="list-style-type: none"> Customer Welfare Selling Practices & Product Labeling | <ul style="list-style-type: none"> Customer Welfare Product Quality & Safety |
| Human Capital | <ul style="list-style-type: none"> Labor Practices and Compensation Employee Health, Safety and Wellbeing | <ul style="list-style-type: none"> Labor Practices and Compensation Employee Health, Safety and Wellbeing | | | | | <ul style="list-style-type: none"> Labor Relations Labor Practices & Compensation | <ul style="list-style-type: none"> Labor Practices & Compensation |
| Business Model | <ul style="list-style-type: none"> Product Quality & Safety Supply Chain Management | <ul style="list-style-type: none"> Product Quality & Safety Business Model Resilience Supply Chain Management | <ul style="list-style-type: none"> Product Quality & Safety Product Packaging & Distribution Supply Chain Management | <ul style="list-style-type: none"> Product Packaging & Distribution Supply Chain Management | <ul style="list-style-type: none"> Product Packaging & Distribution Supply Chain Management | | <ul style="list-style-type: none"> Data Privacy & Security Product Quality & Safety Product Packaging & Distribution Supply Chain Management | <ul style="list-style-type: none"> Supply Chain Management |
| Leadership & Governance | <ul style="list-style-type: none"> Management of Legal & Regulatory Environment | | | | | | | |



Disclosure Topics Consumer Goods sector



| | Apparel, Accessories & Footwear | E-Commerce | Appliance Manufacturing | Household & Personal Products | Building Products & Furnishings | Toys & Sporting Goods | Multiline & Specialty Retailers & Dist. |
|-------------------------|---|--|---|---|--|---|--|
| Environment | | <ul style="list-style-type: none"> • Energy Management • Water & Wastewater Management • Product Packaging & Distribution | | <ul style="list-style-type: none"> ▪ Water & Wastewater Management | <ul style="list-style-type: none"> • Energy Management | | <ul style="list-style-type: none"> • Energy Management |
| Social Capital | | | | <ul style="list-style-type: none"> ▪ Customer Welfare | | | |
| Human Capital | | <ul style="list-style-type: none"> • Employee Recruitment, Engagement, and Diversity | | | | | <ul style="list-style-type: none"> • Employee Recruitment, Engagement, and Diversity • Labor Practices & Compensation |
| Business Model | <ul style="list-style-type: none"> • Product Quality & Safety • Materials Sourcing • Supply Chain Management | <ul style="list-style-type: none"> • Data Privacy & Security | <ul style="list-style-type: none"> • Product Quality & Safety • Product Design & Lifecycle Management | <ul style="list-style-type: none"> ▪ Product Packaging & Distribution ▪ Supply Chain Management | <ul style="list-style-type: none"> • Product Quality & Safety • Product Design & Lifecycle Management • Supply Chain Management | <ul style="list-style-type: none"> • Product Quality & Safety • Supply Chain Management | <ul style="list-style-type: none"> • Data Privacy & Security • Product Packaging & Distribution • Supply Chain Management |
| Leadership & Governance | | | | | | | |



Disclosure Topics Renewables & Alternative Energy sector



| | Solar Technology & Project Developers | Wind Technology & Project Developers | Fuel Cells & Industrial Batteries | Biofuels | Pulp & Paper Products | Forestry Management |
|-------------------------|--|---|---|---|--|--|
| Environment | <ul style="list-style-type: none"> Energy Management Water & wastewater management Waste & Hazardous Materials Management Ecological Impacts | <ul style="list-style-type: none"> Ecological Impacts | <ul style="list-style-type: none"> Energy Management | <ul style="list-style-type: none"> Air Quality Water & wastewater Management | <ul style="list-style-type: none"> Greenhouse Gas Emissions Air Quality Energy Management Water Management | <ul style="list-style-type: none"> Ecosystem Impacts Climate Impacts |
| Social Capital | | | | | | <ul style="list-style-type: none"> Community relations |
| Human Capital | | <ul style="list-style-type: none"> Employee health, safety and wellbeing | <ul style="list-style-type: none"> Employee health, safety and wellbeing | | | |
| Business Model | <ul style="list-style-type: none"> Rate structure and pricing Product Design and Lifecycle Management Supply Chain Management Materials Sourcing | <ul style="list-style-type: none"> Product Design and Lifecycle Management Materials Sourcing | <ul style="list-style-type: none"> Product Design and Lifecycle Management Materials Sourcing | <ul style="list-style-type: none"> Business Model Resilience Supply Chain Management | <ul style="list-style-type: none"> Supply Chain Management | |
| Leadership & Governance | | | | <ul style="list-style-type: none"> Management of the Legal & Regulatory Environment Critical Incident Risk Management | | |



Disclosure Topics Infrastructure sector



| | Electric Utilities & Power Generators | Gas Utilities & Distributors | Water Utilities & Services | Waste Management | Engineering & Construction Services | Home Builders | Real Estate | Real Estate Services | |
|-------------------------|---|---|--|---|--|---|---|---|---|
| Environment | <ul style="list-style-type: none"> GHG emissions Air Quality Water and wastewater management Waste and hazardous materials management | | <ul style="list-style-type: none"> Energy Management Water and wastewater management | <ul style="list-style-type: none"> GHG emissions Air Quality Energy management Waste and hazardous materials management | <ul style="list-style-type: none"> Ecological impacts | <ul style="list-style-type: none"> Ecological impacts Climate Impacts | <ul style="list-style-type: none"> Energy Management Water and wastewater management Climate Impacts | | |
| Social Capital | <ul style="list-style-type: none"> Community Relations | | <ul style="list-style-type: none"> Customer welfare Access and affordability | | <ul style="list-style-type: none"> Customer welfare | | | | |
| Human Capital | <ul style="list-style-type: none"> Employee health, safety and wellbeing | | | <ul style="list-style-type: none"> Employee health, safety and wellbeing Labor Relations | <ul style="list-style-type: none"> Employee health, safety and wellbeing | <ul style="list-style-type: none"> Employee health, safety and wellbeing | | | |
| Business Model | <ul style="list-style-type: none"> Rate Structure & Pricing | <ul style="list-style-type: none"> Rate Structure & Pricing | <ul style="list-style-type: none"> Rate Structure & Pricing | <ul style="list-style-type: none"> Business model resilience | <ul style="list-style-type: none"> Business model resilience Product design and lifecycle management | <ul style="list-style-type: none"> Product design and lifecycle management Community Impacts of New Developments Climate Change Adaptation | <ul style="list-style-type: none"> Rate Structure & Pricing | <ul style="list-style-type: none"> Business model resilience | |
| Leadership & Governance | <ul style="list-style-type: none"> Critical Incident Risk Management Grid Resiliency Business Ethics Management of the Legal & Regulatory Environment | <ul style="list-style-type: none"> Critical Incident Risk Management | <ul style="list-style-type: none"> Climate Impacts | | <ul style="list-style-type: none"> Business ethics | | | | <ul style="list-style-type: none"> Business ethics |

