

**Public Comment on Industry Standard - Chemicals (Resource Transformation Sector)**

Disclosure Topic	Accounting Metric Code	Line of Disclosure	Notes
Estimates	Not Applicable (NA)	NA	In addition to disclosing estimation methodologies, consider requesting the % of data estimated vs measured (to allow for risk to be more easily interpreted by viewers)
Topics - Table 2 - Water Management	NA	NA	Remove requirement to disclose % recycled water usage as it is essentially reflected in water withdrawal - additional burden on reporting company with little additional value to investor.
Topics - Table 2 - Hazardous Waste Management	NA	NA	Add % of off/on-site landfill - the risk isn't limited to hazardous waste generation but also its disposal and associated potential long term impacts at the disposal site.
Topics - Table 2 - Community Relations	NA	NA	How is community defined? It does not appear that providing employment opportunities to the community is considered in this category. Was that intentional?
Topics - Table 2 - Product Design for Use-phase Efficiency	NA	NA	Add % revenue investment in R&D expressly for use-phase efficiency - this will show longer term commitment to resource efficient products rather than the end result of the investment.
Topics - Table 2 - Management of the Legal & Regulatory Environment	NA	NA	Add 'including financial' following 'social factors and description of efforts' to allow investors to understand the company involvement in lobbying.
Topic - Table 2 - Political Spending	NA	NA	This is an important and material topic - if it is going to be removed, some component of it should be included in the Management of Legal & Regulatory Environment - reporting on this sector would be incomplete without this information.
Topic - Table 2 - Supply Chain	NA	NA	Was consideration given to raw material interruption/scarcity? Perhaps a disclosure of how raw material supply for scarce/limited resources are managed in the event of inaccessibility (e.g., hurricane impacting plastics production due to lack of availability of resources).
Accounting Metrics - GHG	RT0101-01	First Bullet - 0.01	Add the word 'current' to 'calculated in accordance with CURRENT published global warming'.
Accounting Metrics - GHG	RT0101-01	0.03	This will be a sticking point for some companies who report using and operational control boundary as allowed under the GHG Protocol. Understand why this is required - it may be challenging for some companies.
Accounting Metrics - GHG	RT0101-01	0.04	Remove, redundant to 0.09 which is more inclusive

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Accounting Metrics - GHG	RT0101-01	0.06	A request to discuss ANY change in emissions is unreasonable - it should be required only for a significant change (e.g., 10%). If you don't put a threshold in there - you won't get the type of disclosure you are looking for and it will not be valuable information for investors.
Accounting Metrics - GHG	RT0101-01	0.08	The answer to this is almost ALWAYS going to be a mix of all of those types of methods. Meaning, the response won't provide any value to the investor. What would be of more interest/relevance is the % of data calculated, estimated and physically monitored (e.g., CEMS)
Accounting Metrics - GHG	RT0101-01	0.09	Add 'and use, as appropriate' after 'The registrant should consult AND USE, AS APPROPRIATE.
Accounting Metrics - GHG	RT0101-01	0.09	Request a disclosure on why current versions were not used, if applicable.
Accounting Metrics - GHG	RT0101-02	0.11	Add as first bullet -'If it is a science-based target' - this will become more and more critical in coming years.
Accounting Metrics - Air Quality	RT0101-03	0.18	See comment in row 17.
Accounting Metrics - Energy Management	TA07-03-01	Bullet 2 - 0.19	Changed the reporting boundary and are asking for data from operational control, not financial control. Need to keep the reporting boundary consistent.
Accounting Metrics - Energy Management	TA07-03-01	Bullet 2 - 0.24	Need to add 'within the current fiscal year' following RECs be retained and retired' in order to be technically accurate.
NA	NA	NA	Is there a Supply Chain/raw material risk management review required? Should there be?
Accounting Metrics - Water Management	RT010100.7	Title	Remove 'and (2) percentage recycled water use - see comment in line 6.
Accounting Metrics - Water Management	RT010100.7	0.32	Remove. See comment in line 6.
Accounting Metrics - Water Management	TA07-04-01	0.33 and 0.35	Consolidate to simplify standard - (e.g., disclose the total number of instances of non-compliance/incidents that resulted in a formal enforcement action).
Accounting Metrics - Hazardous Waste	TA07-05-01	NA	Add % hazardous waste to on/off-site landfill - see comment on line 7 above.
Accounting Metrics - Community Relations	TA07-06-01	Bullet 1 - 0.39	Consider revising to include chemical management (community concern) as not all chemical management is covered under process safety. Please consider 'The right to clean air (remove emissions) and water, safe management of chemicals, and safe management and disposal of waste, and mitigating issues related to facility process safety and transportation incidents.'
Accounting Metrics - Community Relations	TA07-06-01	0.41	Consider adding human resources (e.g., 'access to adequate local infrastructure, natural and human resources.')

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Accounting Metrics - Product Design	TR0101-14	Entire Section	meaningful data for investors. To be beneficial it should be more focused on the investment into product design rather than revenue-based outcome. Additionally, it should be noted that favorable product design does not always lead to expected positive environmental outcomes due to consumer behavior.
Accounting Metrics - Health, Safety, and Emergency Management	RT0101-17	0.75	Asking companies to share the results of each root cause investigation, even for incident ratings of 1 and 2 is asking too much and adding little value to the disclosure. Financial investors will likely not have the technical knowledge to determine the good/bad of the root cause. Rates alone should be sufficient to guide investors in making a determination.
			If you are looking to assess the severity of the cases making up the case rate, consider asking for the number of incidences in each category and the time to close the required corrective action for the most severe. This will give an indication of severity and strength of the governance associated with this risk.
Accounting Metrics - Health, Safety, and Emergency Management	RT0101-17	0.8	See comments in rows 34 and 35