

Industry Standard (e.g., Commercial Banking)	Disclosure Topic (e.g., Systemic Risk Management)	Accounting metric code (e.g., FN0102-02)	Line of disclosure, where relevant (e.g., .09)	Technical Agenda item number (e.g. #4-10)(in Conclusion Document)	Proposal/Comment to Add measures	Reason
Oil & Gas - Exploration & Production	Water Management				<p>Discussion & Analysis on Water Management Just quantitative disclosure is not enough since fresh water is a limited resource and the demand for it will keep on increasing exponentially with the current economic development model prevailing.</p> <p>Hence, the company must also show what it is doing concretely to mitigate its operational impact on fresh water and what investment (amount to be disclosed) it is making for the sustainable use of this scarce resources (eg new technologies, recycling water plants, looking for or investing in alternative ways to hydraulic fracking for oil extraction etc).</p> <p>Ideally it should also set short term, medium term and long term targets with regards to water use and % of recycling water, with their corresponding KPIs.</p>	
Oil & Gas - Exploration & Production	Biodiversity Impacts				<p>The Extractives & Minerals Processing industry has a major impact on biodiversity. The environment where such a company operates, would most of the time be modified, carved and deformed, disturbing the local biodiversity and ecosystem. Once the company has fully exploited a site and left it unchecked, such action can have irreversible consequences on the environment.</p> <p>Hence it will be good if the company can additionally report on the following:</p> <ul style="list-style-type: none"> - Number of inactive operational sites fully restored and those which are in the process of being restored - Amount of fines paid if any with regards to the negative impact on the biodiversity 	
Oil & Gas - Exploration & Production	Security, Human Rights, and the Rights of Indigenous Peoples				<p>impact on a local community it is also important to disclose the following:</p> <ul style="list-style-type: none"> - Number of people that have been displaced and relocated during the year - Costs incurred for new land exploitation (this includes costs associated to land acquisition, compensation agreement for lost use of land due to conversion for mining and extractive purpose and costs related to people displacement and relocation) 	

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Oil & Gas - Exploration & Production	Community Relations	EM0101-15			<p>Though the company may do so in its discussion and analysis on how it is managing risks and opportunities with the community, there is less scope for the company to report about how much it has given back to the community in terms of monetary value. This is will be a valuable indicator for an investor to quickly assess how much the company is investing and adding value to the community after gaining the right to operate there. The potential negative externality of this industry must be balanced with its positive counterparts.</p> <p>Hence the following can be added:</p> <p>Donation made to communities (including in kinds and monetary) for the year</p>	
Oil & Gas - Exploration & Production	Business Ethics & Payments Transparency				<p>Disclosure of fines paid in relation to breach of any Business Ethics & Payments Transparency issue.</p> <p>This will give a good indication to the investors if the company is indeed walking the talk regarding any policy on Business Ethics & Payments Transparency that it claims to have and is currently implementing.</p>	

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Oil & Gas - Exploration & Production	Reserves Valuation & Capital Expenditures	TA04-09-01	144, 145		<p>It is proposed to include the reporting of figures for the past 3 years in order for investors to analyse trends and help them to understand how proactive is the company:</p> <ul style="list-style-type: none"> - Amount invested in renewable energy during the past 3 years - Renewable energy produced in metric tons during the past 3 years - Revenue generated by renewable energy sales during the past 3 years <p>In this industry since we are dealing with the process and sale of a non renewable resource which is finite by nature, the future is further investment in renewable energy. These two information are crucial information for investors involved in long term investment in this industry. If more research is being done in this field, then the oil industry will surely revamp itself in time and not become obsolete. It will also pave the way for facing the challenge of the increasing demand of energy as the whole world become more developed. More use of clean energy will be beneficial to the world in general, as it will curb pollution, making climate change less extreme and thereby contributing to a higher quality of life.</p>	
Oil & Gas - Midstream					<p>Companies in midstream also deal with land acquisition for the installation of pipelines and building of transportation networks etc. In this respect, it will also be desirable to have indicators on:</p> <ul style="list-style-type: none"> - Number of people that have been displaced and relocated during the year - Costs incurred for new land acquisition (this includes costs associated to land acquisition, compensation agreement for lost use of land and costs related to people displacement and relocation) 	

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Oil & Gas - Refining & Marketing	Air Quality				<p>Just quantitative disclosure is not enough. The image that people have on companies with refining plants is that they are notoriously heavy polluters. Hence it will enhance the value for investor if such companies can disclose among others, the investment made to make their plants less polluting, any state of art new technology used to reduce the release of harmful substances in the atmosphere.</p> <p>Any targets set with regards to reduction of hazardous substances (NOx(excluding N2O), SOx, particulate matter (PM), H2S, and volatile organic compounds (VOCs)) and their corresponding KPIs can also be disclosed for further analysis.</p>	
Oil & Gas - Refining & Marketing	Water Management				<p>Just quantitative disclosure is not enough since fresh water is a limited resource and the demand for it will keep on increasing exponentially with the current economic development model prevailing.</p> <p>Hence, the company must also show what it is doing concretely to mitigate its operational impact on fresh water and what investment (amount to be disclosed) it is making for the sustainable use of this scarce resources (eg on new state of art technologies, recycling water plants etc).</p> <p>Ideally it should also set short term, medium term and long term targets with regards to water use and % of recycling water, with their corresponding KPIs.</p>	

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Oil & Gas - Refining & Marketing	Hazardous Materials Management				<p>Just quantitative disclosure is not enough since the refinement of crude oil and other extractive raw materials and conversion to the finished products make use of all sorts of chemicals and other hazardous materials. These activities generate substantial hazardous wastes as well.</p> <p>Hence a discussion and analysis of the policies, plans and targets that the company has in place to manage such materials and mitigate the impact on the environment must also be disclosed. Shareholders must know for instance where the waste are being disposed.</p> <p>The company must also disclose any effect its operation (through setting up of a refining plant for instance) may have on the local biodiversity. It must also show any measure or process to mitigate such negative impacts.</p> <p>These are important disclosure for an industry with lots of by-products generation and use of hazardous chemicals.</p>	
Oil & Gas - Services	Emissions Reduction Services & Fuels Management				<p>Even scope 1 emission for this industry may not be substantial, it would be best if the companies also disclose their emissions from the fuels consumed in their own activities. This will ensure that all stakeholders in the Extractive and Mineral Processing Sector are sensitized of the key role they play in climate change. For instance if the service industry within this sector is aware of its own level of emissions and is taking ways to address this issue, it may influence positively the other industries as well.</p> <p>Through the investors' point of view, they also be able to judge, if a particular company is being proactive in addressing its own emission. For the climate and environment not to deteriorate in future, the whole sector must revamp itself, not only for their own businesses and activities but also to safeguard a sound and sustained development of the whole world.</p>	

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Coal Operation	Water Management				<p>Just quantitative disclosure is not enough since fresh water is a limited resource and the demand for it will keep on increasing exponentially with the current economic development model prevailing.</p> <p>Hence, the company must also show what it is doing concretely to mitigate its operational impact on fresh water and what investment (amount to be disclosed) it is making for the sustainable use of this scarce resources (eg new technologies, recycling water plants, looking for or investing in alternative ways to hydraulic fracking for oil extraction etc).</p> <p>Ideally it should also set short term, medium term and long term targets with regards to water use and % of recycling water, with their corresponding KPIs.</p>	
Coal Operation	Biodiversity Impacts	Description of environmental management policies and practices for active sites			<p>This metric only accounts for active site. However, it will be good for the company to disclose what action it is also undertaking to restore and manage inactive sites. For instance, the disclosure of a financial assurance, will help investors and other stakeholders to assess the capacity of the company to undertake restoration of a particular site after a mine is being decommissioned. Failing to address this, the company may face backlash in terms of fines and penalties (depending on the jurisdiction under which it is operating) which may impact its operation adversely.</p> <p>In additions, the following disclosure will also help investors in the financial and investment decision making:</p> <ul style="list-style-type: none"> - Number of inactive operational sites fully restored and those which are in the process of being restored - Amount of fines paid if any with regards to the negative impact on the biodiversity 	

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Coal Operation	Community Relations & Rights of Indigenous Peoples	Discussion of process to manage risks and opportunities associated with community rights and interests EM0201-09			<p>Though the company may do so in its discussion and analysis on how it is managing risks and opportunities with the community, there is less scope for the company to report about how much it has given back to the community in terms of monetary value. This is will be a valuable indicator for an investor to quickly assess how much the company is investing and adding value to the community after gaining the right to operate there. The potential negative externality of this industry must be balanced with its positive counterparts.</p> <p>Hence the following can be added:</p> <p>Donation made to communities (including in-kinds and monetary) for the year</p>	
Coal Operation					<p>There is no mention about quality of air as well while it is known that coal mining activities do emit harmful substances in the atmosphere.</p> <p>Hence reporting on the following quants as it is the case for some of the other industries in the sector will help a lot:</p> <p>Air emissions for the following pollutants: NOx (excluding N2O), SOx, volatile organic compounds (VOCs), and particulate matter (PM)</p> <p>It will also be desirable to have a discussion and analysis section on same.</p>	
Coal Operation					<p>There is no mention about energy consumed by the industry while it is known that mining activities is an energy intensive process.</p> <p>Hence reporting on the following quants as it is the case for some of the other industries in the sector will help a lot:</p> <p>Total energy consumed, percentage grid electricity, percentage renewable</p> <p>It will also be desirable to have a discussion and analysis section on same.</p>	

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Iron and steel Producers	Air Emissions				<p>It will be good to have a discussion and analysis as well regarding how this industry is attempting to mitigate the emission of hazardous substances in the air. This can include investments in more environmentally friendly plants and technology, filters, etc.</p> <p>Any targets set with regards to reduction of hazardous substances (NOx(excluding N2O), SOx, particulate matter (PM), H2S, and volatile organic compounds (VOCs)) and their corresponding KPIs can also be disclosed for further analysis.</p>	
Iron and steel Producers	Water Management				<p>Since this industry is water intensive, just quantitative disclosure is not enough.</p> <p>Hence, the company must also show what it is doing concretely to mitigate its operational impact on fresh water and what investment (amount to be disclosed) it is making for the sustainable use of this scarce resources (eg on new state of art technologies, recycling water plants etc).</p> <p>Ideally it should also set short term, medium term and long term targets with regards to water use and % of recycling water, with their corresponding KPIs.</p>	
Iron and steel Producers	Waste Management				<p>A discussion and analysis section is also important here. This industry is converting finite raw materials into finished products. First there is only a limited amount of the raw materials in the planet. Hence a company must show what strategies and investments it is making to get the most out of the raw materials with minimal wastage. It can talk about for instance, the use of new method of production, cutting edge technology, recycling methods etc. Second, as the industry also generate wastes which are harmful to the environment, investors will be interesting to know how the company is managing these.</p> <p>Any targets set with regards to reduction of waste from operations, hazardous, percentage recycled and their corresponding KPIs can also be disclosed for further analysis.</p>	
Metal and Mining	Air Quality				<p>It will be good to have a discussion and analysis as well regarding how this industry is attempting to mitigate the emission of hazardous substances in the air. This can include investments in more environmentally friendly tools and technology for extracting purposes, adopting new method of production etc.</p> <p>Any targets set with regards to reduction of hazardous substances (NOx(excluding N2O), SOx, particulate matter (PM), H2S, and volatile organic compounds (VOCs)) and their corresponding KPIs can also be disclosed for further analysis.</p>	

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Metal and Mining	Energy Management				<p>Since this is an energy intensive industry, it will be good to have a discussion and analysis section as well. They can talk about their plan, targets, initiatives to decrease the intake of energy in their processes. KPIs about energy consumed and the use of renewable energy will also help for further analysis about the sustainability model of the business.</p>	
Metal and Mining	Water Management				<p>Since this industry is water intensive, just quantitative disclosure is not enough.</p> <p>Hence, the company must also show what it is doing concretely to mitigate its operational impact on fresh water and what investment (amount to be disclosed) it is making for the sustainable use of this scarce resources (eg on new state of art technologies, recycling water plants etc).</p> <p>Ideally it should also set short term, medium term and long term targets with regards to water use and % of recycling water, with their corresponding KPIs.</p>	
Metal and Mining	Biodiversity Impacts	Description of environmental management policies and practices for active sites			<p>This metric only accounts for active site. However, it will be good for the company to disclose what action it is also undertaking to restore and manage inactive sites. For instance, the disclosure of a financial assurance, will help investors and other stakeholders to assess the capacity of the company to undertake restoration of the environment after a mine is being decommissioned. Failing to address this, the company may face backlash in terms of fines and penalties (depending on the jurisdiction under which it is operating) which may impact its operation adversely.</p> <p>In additions, the following disclosure will also help investors in the financial and investment decision making:</p> <ul style="list-style-type: none"> - Number of inactive operational sites fully restored and those which are in the process of being restored - Amount of fines paid if any with regards to the negative impact on the biodiversity 	

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Metal and Mining	Community Relations & Rights of Indigenous Peoples	Discussion of process to manage risks and opportunities associated with community rights and interests EM0201-09			<p>Though the company may do so in its discussion and analysis on how it is managing risks and opportunities with the community, there is less scope for the company to report about how much it has given back to the community in terms of monetary value. This is will be a valuable indicator for an investor to quickly assess how much the company is investing and adding value to the community after gaining the right to operate there. The potential negative externality of this industry must be balanced with its positive counterparts.</p> <p>Hence the following can be added:</p> <p>Donation made to communities (including in-kinds and monetary) for the year</p>	
Construction Materials	Air Quality				<p>It will be good to have a discussion and analysis as well regarding how this industry is attempting to mitigate the emission of hazardous substances in the air. This can include investments in more environmentally friendly plants and technology, filters, etc.</p> <p>Any targets set with regards to reduction of hazardous substances (NOx(excluding N2O), SOx, particulate matter (PM), H2S, and volatile organic compounds (VOCs)) and their corresponding KPIs can also be disclosed for further analysis.</p>	
Construction Materials	Energy Management				<p>Since this is an energy intensive industry, it will be good to have a discussion and analysis section as well. They can talk about their plan, targets, initiatives to decrease the intake of energy in their processes. KPIs about energy consumed and the use of renewable energy will also help for further analysis about the sustainability model of the business.</p>	
Construction Materials	Water Management				<p>Since this industry is water intensive, just quantitative disclosure is not enough.</p> <p>Hence, the company must also show what it is doing concretely to mitigate its operational impact on fresh water and what investment (amount to be disclosed) it is making for the sustainable use of this scarce resources (eg on new state of art technologies, recycling water plants etc).</p> <p>Ideally it should also set short term, medium term and long term targets with regards to water use and % of recycling water, with their corresponding KPIs.</p>	

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Construction Materials	Waste Management				Since the inefficiency in the conversion of raw materials into finished goods may generate much waste in this industry, a discussion and analysis section will be desirable for investors. For instance they will like to know if the company is being pro active in its investments and even research, with regards to how efficient it is managing its waste. If the nature of the business also involves the generation of hazardous waste, the company must also disclose how ts disposing these.	
Construction Materials	Biodiversity Impacts	Description of environmental management policies and practices for active sites			<p>This metric only accounts for active site. However, it will be good for the company to disclose what action it is also undertaking to restore and manage inactive sites.</p> <p>Additional information to report are as follows:</p> <ul style="list-style-type: none"> - Number of inactive oprational sites fully restored and those which are in the process of being restored - Amount of fines paid if any with regards to the negative impact on the biodiversity 	
Construction Materials	Product Innovation				Disclosure about research and development of more efficient and environmentally sound products can also help investors to assess if the company can be a trend setter and a visionary in the long term venture of the business.	