

Industry Standard (e.g., Commercial Banking)	Topic	Comments
Biotechnology and Pharmaceutical Industry	Animal testing	Biotechnology and Pharmaceutical Industry tests their drugs by performing animal testing. Therefore it is an important aspect to be added to this sector.
All Industries		It would be beneficial for the SASB metrics standards to be aligned with the Global Reporting Initiative (GRI) guideline, which is widely recognised. SASB is adding Scope 3 emissions to cater to emissions from use of power (including delivering) - which is basically outside the company's boundaries.
All Industries		SASB should probably elaborate on what enforcement action refers to - in order to distinguish between high impact actions. SASB is limiting the scope of incidents only to those that result in a formal enforcement action.
All Industries	Scope 1, Scope 2 & Scope 3	It's better to have information on all kind of emissions (Scope 1, Scope 2 & Scope 3) as we observed information on emission is not given priority EX: For Food industry electricity is a major source of energy whereas scope 2 emissions information was missing.
Chemical Industry, Mining, etc	Occupational diseases rate	It's better to have information on Occupational disease/Illness rate as these industries (Chemical, Mining, etc) majorly causes Occupational disease/Illness
All Industries		It would be beneficial for the SASB metrics standards to be aligned with the Global Reporting Initiative (GRI) guideline, which is widely recognised. SASB is adding Scope 3 emissions to cater to emissions from use of power (including delivering) - which is basically outside the company's boundaries.
All Industries		SASB should probably elaborate on what enforcement action refers to - in order to distinguish between high impact actions. SASB is limiting the scope of incidents only to those that result in a formal enforcement action.

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All Industries	Internal carbon pricing (ICP)	<p>Internal Carbon Price per ton of CO2e (Quantitative) Discussion and analysis on Internal Carbon Pricing</p> <p>Overview After reviewing the guidelines of various industries, we have come across guidelines which are specifically focused on Discussion of corporate positions related to government regulations on the environment across regions. While environment regulations mostly are imposed to control the carbon dioxide emitted by the companies. Here we have a general recommendation to take a note on “Internal Carbon Pricing” metric. Further explanation on how it affects to the companies financially and non-financially is explained in the following document.</p> <p>Supporting Analysis Companies are conscious of the risks relating to climate change and the need to transition to a low-carbon economy. They are also aware of the effectiveness of carbon pricing mechanisms and the important role that they have to play in decarbonisation. As a result, they pay close attention to this trend and are even making an active contribution to it, which is reflected in the development of voluntary pricing tools.</p> <p>In response to this scheme, or in anticipation of future carbon-pricing legislation, in 2015 the CDP reported that 437 large companies say they now use an internal carbon price in decision-making. This is an increase from just 150 in 2014. A further 583 companies reported that they intend to use an internal carbon price in the next two years</p> <p>As per Ecofys, an energy and climate consultancy, over 1,200 companies including more than 100 Fortune Global 500 companies with collective annual revenues of about US\$7 trillion (where most of the companies are from the United States) disclosed in 2016 that they are currently using ICP or are planning to do so within the next two years.</p> <p>Benefits</p> <ul style="list-style-type: none"> <li>☑ Effectively reach established emission reduction targets</li> <li>☑ Protect against risks relating to compliance with future carbon pricing systems imposed by government, or future decarbonisation policies more generally</li> <li>☑ Prepare themselves for future climate policies, which could lead to competitive advantage in cases where these policies influence operating conditions (costs, changes in energy supplies or technical systems, etc.)</li> <li>☑ To avoid intermediary/transaction costs associated with trading permits in national schemes in favor of factoring in these prices internally</li> <li>☑ Direct investments in low-carbon technologies more effectively</li> </ul>
All Industries		There should be a more granular specification on industry specific metrics - there should be the option that if a metric is not relevant and/or material, this should be clearly specified.
All Industries		For comparison sake, consider normalising metrics across industry groups.