

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. #410)(in Conclusion Document)	Proposal/Comment to Add measures	Reason
Electronic Manufacturing Services & Original Design Manufacturing	Water & Waste Management in Manufacturing	TA03-01-01. Amount of hazardous waste from manufacturing, percentage recycled			Just a quantative disclosure for hazardous waste is not enough. This industry makes intensive use of all sorts of chemicals which are harmful to the environment. Hence a company must disclose a discussion and analysis section whereby it can talk about the plan, initiatives and targets on how it is managing the generation and disposal of such wastes.	
Electronic Manufacturing Services & Original Design Manufacturing	Product Lifecycle Management				<p>The industry can also disclose any products which are considered as green and hence have lower impact on the environment. This may relate to raw material used for the manufacturing, zero or low hazardous substance, for instance the types of chemicals and heavy metals oresent or absent in battery cells.</p> <p>Company can also discuss research and development of more energy efficient products, ergonomic design for its customers. Revenue % in terms of total sales for such product may also be disclosed.</p>	
Electronic Manufacturing Services & Original Design Manufacturing					There is no mention on global GHG emission. Even if for this sector, on paper, the carbon emission does not look that material, it includes big companies which employ hundred of thousands of people with a global reach. For the Electronic Manufacturing Services & Original Design Manufacturing industry, the scopes 2 and 3 reporting can be more determinant given the nature its operations.	

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Electronic Manufacturing Services & Original Design Manufacturing					The Electronic Manufacturing Services & Original Design Manufacturing industry must disclose quants on energy consumed. This will enable investors to asses how efficient a company's production chain is, from the conversion of the raw materials to the finished goods.	
Software & IT Services					There is no mention on global GHG emission. Even if for this sector, on paper, the carbon emission does not look that material, it includes big companies which employ hundred of thousands of people with a global reach. For such industries, the scopes 2 and 3 reporting can be more determinant given the nature their operations.	
Software & IT Services					It would be desirable as well to include a section on community relation. This can be a discussion and analysis in how the company is bridging the digital divide, offering low costs products and also making donation and investments to the society in general.	
Hardware	Product Security				Company can also discuss research and development of safer products, ergonomic design for its customers. Revenue % in terms of total sales for such products may also be disclosed.	
Hardware					There is no mention on global GHG emission. Even if for this sector, on paper, the carbon emission does not look that material, it includes big companies which employ hundred of thousands of people with a global reach. For such industries, the scopes 2 and 3 reporting can be more determinant given the nature their operations.	

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Hardware					The Hardware industry must disclose quants on energy consumed. This will enable investors to asses how efficient a company's production chain is.	
Hardware					It would be desirable as well to include a section on community relation. This can be a discussion and analysis in how the company is bridging the digital divide, offering low costs products and also making donation and investments to the society in general.	
Semiconductor	Greenhouse Gas Emissions				As for the other inductries in this sector, there are also a substantial generation from scope 2 and 3 emissions. Disclosing this information will give investors a clearer picture to gauge the real carbon footprint of the companies.	
Telecommunication Services					There is no mention on global GHG emission. Even if for this sector, on paper, the carbon emission does not look that material, it includes big companies which employ hundred of thousands of people with a global reach. For the Telecommunication Services industry, the scopes 2 and 3 reporting can be more determinant given the nature its operations.	
Telecommunication Services					It would be desirable as well to include a section on community relation. This can be a discussion and analysis in how the company is bridging the digital divide, offering low costs products and service and also making donation and investments to the society in general.	

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Telecommunication Services	Competitive Behavior & Open Internet				in order for investors to get a clear picture of whether the company is operating in a monopoly situation, the % share of the company in the industry may be disclosed.	
Internet Media & Services					There is no mention on global GHG emission. Even if for this sector, on paper, the carbon emission does not look that material, it includes big companies which employ hundred of thousands of people with a global reach. For the Internet Media & Services industry, the scopes 2 and 3 reporting can be more determinant given the nature its operations.	