

- .25: Change reference to IUCN regarding both the identification and protection of endangered species and their habitat to U.S. laws.

Revision #10-17 – **Industry:** Forestry Management; **Topic Name:** Ecosystem Services & Impacts

Summary of Change – Revise Technical Protocol

The SASB removed the following line from the technical protocol: “The company may choose to provide discussion around forestlands that are located in protected areas but present low risk to biodiversity or ecosystem services. The company may choose to provide similar discussion for forestlands located in areas with no official designation of high biodiversity value but that present high biodiversity or ecosystem services risks.”

Revision #10-10 – **Industry:** Pulp & Paper Products; **Topic Name:** Air Quality

2017 Technical Agenda Item #10-10 Description

SASB is evaluating the revision of metric RR0202-03²³⁵ to improve its cost-effectiveness and alignment with existing regulations.

Summary of Change – Revise Metric

SASB revised metric RR0202-03 from “Air emissions for the following pollutants: NO_x (excluding N₂O), SO_x, volatile organic compounds (VOCs), particulate matter (PM), and hazardous air pollutants (HAPS)” to “Air emissions for the following pollutants: NO_x (excluding N₂O), SO₂, volatile organic compounds (VOCs), total filterable particulate matter emissions, and hazardous air pollutants (HAPS).” The technical protocol has been updated to reflect these changes and provide guidance regarding associated definitions, scope, compilation, and presentation of the revised metric.

Revision #10-11 – **Industry:** Pulp & Paper Products; **Topic Name:** Energy Management

2017 Technical Agenda Item #10-11 Description

SASB is evaluating revisions to metric RR0202-04²³⁶ to improve the decision-usefulness and completeness of the metrics associated with the topic.

Summary of Change – Revise Metric

The SASB revised metric RR0202-04 “Total energy consumed, (1) percentage grid electricity, (2) percentage from biomass, and (3) percentage from other renewables” to include a reporting category within the existing metric that asks companies to report the share of self-generated energy, and a secondary technical protocol line that allows companies to report the amount of energy sold to a customer or electric utility.

²³⁵ RR0202-03: Air emissions for the following pollutants: NO_x (excluding N₂O), SO_x, volatile organic compounds (VOCs), particulate matter (PM), and hazardous air pollutants (HAPS)

²³⁶ RR0202-04: Total energy consumed, (1) percentage grid electricity, (2) percentage from biomass, and (3) percentage from other renewables

Revision #10-23 – Industry: Pulp & Paper Products; Topic Name: Greenhouse Gas Emissions

Summary of Change – Revise Technical Protocol:

The SASB revised the technical protocol to clarify aspects of the World Resources Institute (WRI) Greenhouse Gas (GHG) guidance related to the calculation and reporting of mobile and biogenic emissions.

Revision #10-24 – Industry: Pulp & Paper Products; Topic Name: Fiber Sourcing & Recovery

Summary of Change – Revise Topic Name

The SASB changed the provisional topic name from “Fiber Sourcing & Recovery” to “Supply Chain Management.”

DRAFT



Infrastructure Sector

- Electric Utilities & Power Generators
- Gas Utilities & Distributors
- Water Utilities & Services
- Waste Management
- Engineering & Construction Services
- Home Builders
- Real Estate
- Real Estate Services

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Sustainability Accounting Standards Board®

Revision #11-1 – Industry: Electric Utilities & Power Generators; Topic Name: Greenhouse Gas Emissions & Energy Resource Planning

2017 Technical Agenda Item #11-1 Description

SASB is evaluating the addition of new metrics, to improve the completeness and decision-usefulness of the metrics associated with the topic, as well as the alignment with existing reporting frameworks and industry metrics.

Summary of Change – Add Metric

The SASB added a new metric, “Greenhouse gas emissions (GHG) associated with power deliveries.”

Revision #11-2 – Industry: Electric Utilities & Power Generators; Topic Name: Water Management

2017 Technical Agenda Item #11-2 Description

SASB is evaluating a revision to the water quality metric IF0101-06²³⁷ to improve its decision-usefulness.

Summary of Change – Revise Technical Protocol

The SASB revised the technical protocol for metric IF0101-06, “Number of incidents of non-compliance with water quality and/or quantity permits, standards, and regulations,” to limit the scope of incidents of non-compliance to exclusively those that result in a formal enforcement action.

Revision #11-3 – Industry: Electric Utilities & Power Generators; Topic Name: Community Impacts of Project Siting

2017 Technical Agenda Item #11-3 Description

SASB is evaluating the removal of the topic, including the corresponding metrics IF0101-10²³⁸ and IF0101-11²³⁹, to improve the cost-effectiveness and materiality of the standard.

Summary of Change – Remove Topic and Metrics

The SASB removed the provisional topic, Community Impacts of Project Siting, from the standard, along with the corresponding provisional metrics:

- IF0101-10: Number of projects requiring environmental or social modification, percentage of modifications resulting from formal public interventions or protests
- IF0101-11: Discussion of community engagement processes to identify and mitigate concerns regarding project environmental and community impacts

²³⁷ IF0101-06: Number of incidents of non-compliance with water quality and/or quantity permits, standards, and regulations

²³⁸ IF0101-10: Number of projects requiring environmental or social modification, percentage of modifications resulting from formal public interventions or protests

²³⁹ IF0101-11: Discussion of community engagement processes to identify and mitigate concerns regarding project environmental and community impacts

Revision #11-4 – **Industry:** Electric Utilities & Power Generators; **Topic Name:** Energy Affordability

2017 Technical Agenda Item #11-4 Description

SASB is evaluating the addition of a new topic, including new metrics, based on the potential for performance on this topic to affect corporate value, and to improve the materiality and decision-usefulness of the standard.

Summary of Change – Add Topic and Metrics:

The SASB added the disclosure topic Energy Affordability, including the following corresponding metrics:

- Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers
- Typical monthly electric bill for residential customers for 1) 500 kWh and 2) 1,000 kWh of electricity delivered per month
- Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days
- Description of external factors that impact the affordability of electricity, including the economic conditions of the service territory, and the resulting risks and opportunities

Furthermore, the SASB revised one activity metric and added a new activity metric:

- Revised activity metric, IF0101-A, “Number of (1) residential and (2) commercial customers served,” to incorporate a third customer category, industrial customers
- Added new activity metric, “Total electricity delivered to (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers”

Revision #11-5 – **Industry:** Electric Utilities & Power Generators; **Topic Name:** End-Use Efficiency & Demand

2017 Technical Agenda Item #11-5 Description

SASB is evaluating the addition of new metrics to improve the decision-usefulness and completeness of the metrics associated with the topic.

Summary of Change – Add Metric

The SASB added a new metric to the topic, End-Use Efficiency & Demand, “Percentage of electric utility revenues from rate structures that (1) are decoupled or (2) contain a lost revenue adjustment mechanism (LRAM).”

- Clarify the metric wording to communicate that only unplanned service disruptions are within the scope of the metric.

The resulting metric is: "Number of unplanned service disruptions, customers affected, each by duration category."

Revision #11-27 – Industry: Water Utilities & Services; Topic Name: Network Resilience & Impacts of Climate Change

Summary of Change – Revise Metric

The SASB revised provisional metric IF0103-15, "Volume of sanitary sewer overflows (SSO), percentage recovered" to "Number and volume of sanitary sewer overflows (SSO), percentage recovered."

Revision #11-28 – Industry: Water Utilities & Services; Topic Name: Water Scarcity

Summary of Change – Revise Topic and Metrics

The SASB revised the disclosure topic, Water Scarcity, to more broadly address water supply resilience as opposed to water scarcity exclusively. As a result, the topic name was revised to Water Supply Resilience.

Furthermore, the technical protocol associated with provisional metric IF0103-06, "Discussion of strategies to manage risks associated with the quality and availability of water resources," was revised to more comprehensively incorporate water supply risks beyond water scarcity, as well as to explicitly require disclosure of the most significant risks to water supply.

Revision #11-14 – Industry: Waste Management; Topic Name: Management of Leachate & Hazardous Waste

2017 Technical Agenda Item #11-14 Description

SASB is evaluating revisions to metric IF0201-11²⁴⁷ to improve its decision-usefulness.

Summary of Change – Revise Metric

The SASB revised metric IF0201-11, "Number of incidents of non-compliance associated with environmental impacts," to limit the scope of incidents of non-compliance to exclusively those that result in a formal enforcement action.

Revision #11-18 – Industry: Waste Management; Topic Name: Greenhouse Gas Emissions

Summary of Change – Revise Metric

The SASB revised provisional metric IF0201-03 from, "Description of long-term and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets, and an analysis of performance against those targets," to add "lifecycle emissions" to the scope of the metric, as per the following: "Description of

²⁴⁷ IF0201-11: Number of incidents of non-compliance associated with environmental impacts

