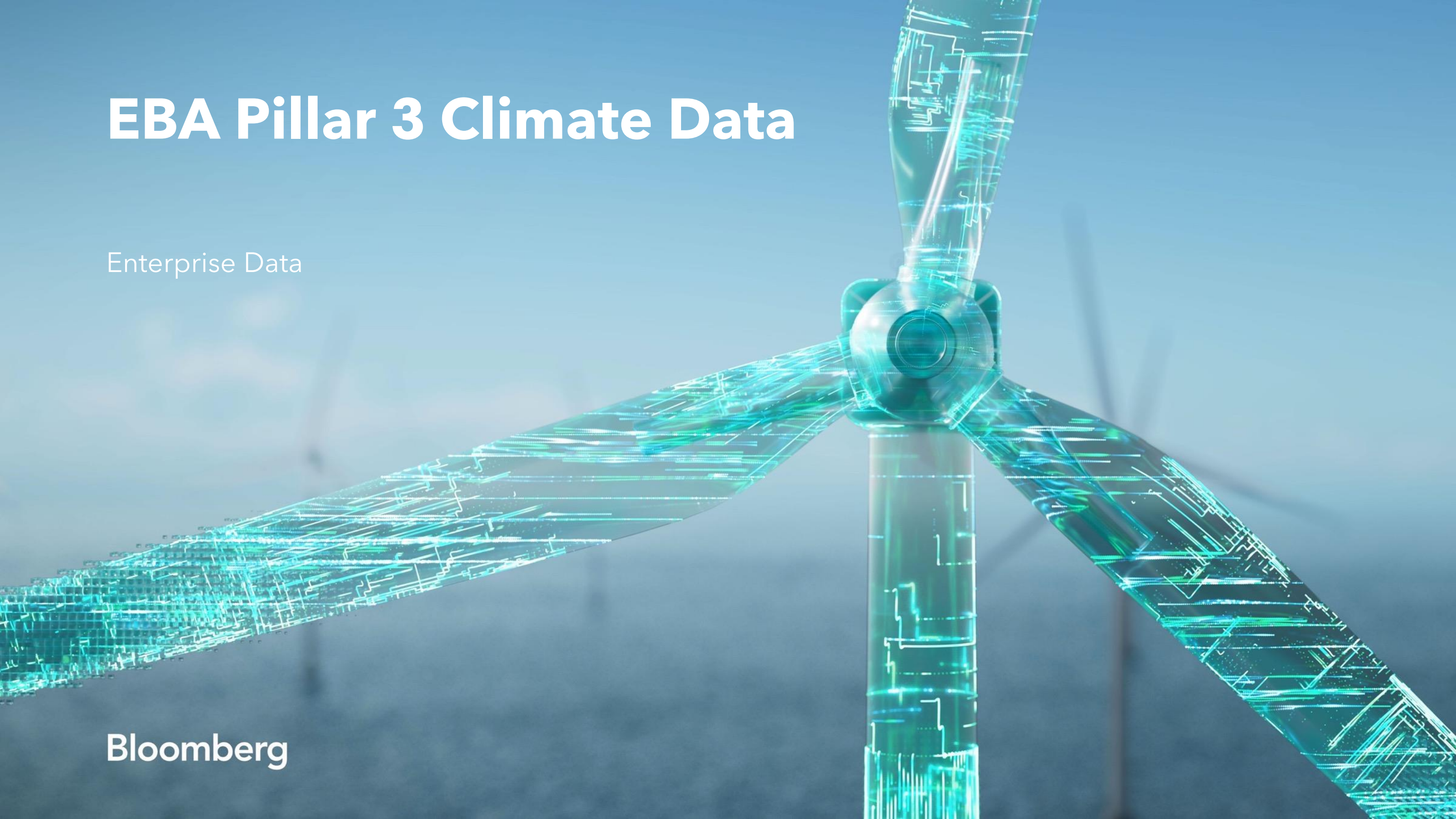


EBA Pillar 3 Climate Data

Enterprise Data

Bloomberg



Bloomberg ESG Solutions

Bloomberg’s ESG solutions can be utilized to support a variety of needs, no matter where you are in your ESG journey.



Data, Analytics and Research >>>> Regulatory Alignment >>>> Climate Solutions

Bloomberg Sustainable Finance Data Solutions



Sustainable Investing

Company ESG - 15K+ companies

- Consolidated & parent-level
- Current & historical

Scores - 15K+ companies

- E, S and G
- Data transparency

Sustainable Debt - 55K instruments

- Corporate bonds, loans, municipals, preferred & structured products

Sustainable Investing 50K companies

- DNSH and percentile ranking
- UN SDG exposure
- Exclusion fields incl. PAB exclusion

Exclusions * 50K companies

- Fund & entity level



Climate & Risk

GHG Emissions 130K companies

- Scope 1/2/3 reported & estimated
- Entity & portfolio level

Carbon Targets * 6K companies

- Company-reported, incl. SBTi and CDP

Carbon Intensity * 130K companies

- 70+ metrics across scope 1/2/3

Sovereign Climate *

- BNEF data on 140 countries

Biodiversity * - 50K companies

- Biodiversity loss and impact, incl. forest-risk commodities & pollution

Physical Risk exposure * - 50K companies & 1.1M assets

- Combine geospatial model & facilities data

TCFD & TNFD *



Regulatory

EU Taxonomy - 50K companies

- Entity and fixed income
- Reported and estimated

SFDR PAI - 15K+ companies

- Entity and instrument-level
- Includes GHG estimates and EVIC data 130K companies

EBA Pillar 3 - 130K companies

- GHG and Climate Risk (templates 1-4)
- Complemented by EU Taxonomy,
- Sustainable Debt and Physical Risk

Fund Reported - 26K funds

- EU SFDR fund disclosures incl. EET
- Upcoming requirements in UK, US, APAC

Swiss Fund Reporting & Climate Scores *

CSRD (upcoming)

* Per Security only

Themes that are driving our Product Development in 2024

Sustainable
Investment
Monitoring

Sustainable Investing

ESG Fund Analytics

Risk of Greenwashing.

What assurances do investors need to classify their fund as an article 9? What hidden risks could they have in their portfolios? How special are ESG funds vs normal market funds?

Sustainable Debt Impact: Use of
Proceed Allocation

Impact & Use of Proceeds.

Will Impact investing overtake ESG integration? How could investors report on impact? What funds strategies/ thematic strategies would prove popular in the next 2 years?

Climate Risk and
Nature/Biodiversity

Physical Risk

Transition Risk

Climate.

How can investors forecast portfolio carbon emissions by 2030? Are all carbon targets valid? Are they net zero? How important are offsets? Do they have credible transition plans?

Biodiversity

Water Estimates

Biodiversity & Water.

How can investors best measure degradation of eco-systems? Is it the number of sites in environmental sensitive areas? Or is there something better?

Regulatory Disclosure

CSRD

SFDR PAI Reg
update

Regulation.

With CSRD expanding to 50K companies how can investors access this data as fast as possible? How can CSRD relate to ISSB and future SEC regulation? Alignment of SFDR with UK fund classification?

Technology: AI/NLP

Summarization, textual analysis, geo spatial data linked to physical assets, statistical learning techniques used to predict emissions and water consumption, trade analytics are just a few examples on how investors are thinking about AI.

Bloomberg Sustainable Finance Data Solutions - Content Summary

Sustainable Investment Monitoring		Climate Risk and Nature/Biodiversity		Regulatory Disclosure	
ESG Reported	15.5K companies globally 102 countries / 93% global market cap 1,000+ data points	Carbon Emissions	130k+ companies with reported & estimated GHG data. Scope 1/2/3. History back 2010. PCAF data quality scores	EU Taxo	50K companies eligibility, 15K estimated Art 8 DA reporting: 300+ fields incl N&G, transitional & enabling
Sustainable Debt	55K+ green, social and sustainability linked fixed income instruments Corps, govt, mortgages and munis SDGs and EU Taxonomy aligned securities	Carbon Emissions Core Bulk	130k+ companies with reported & estimated GHG data Waterfall fields PCAF data quality scores	SFDR PAI	130k+ companies PAI 1,2,3. Other PAI: up to 15.5k companies 100% coverage M PAI and 75%+ O PAI PAI 1,2, 8 and 9 standardised with EVIC Ease of use fields: ready for reporting
ESG Scores & Transparency	15K+ companies Financial materiality Transparent, industry specific, no subjective overrides	BNEF Tract	40K companies Revenue at risk (amt & pct), risk score 10 climate scenarios	EBA Pillar 3	130K companies for GHG EBA Pillar 3 Climate templates: 80+ fields EBA Pillar 3 PAB exclusion, Top 20 emitters Industry specific production intensity metrics
ESG Funds Reported Data Bulk	26K+ ETFs & mutual funds SFDR Article 6, 8 & 9 classification 346 data points from the European ESG Template with fund level ESG data.	Transition Risk Bulk	40K companies Revenue at risk (amt & pct), risk score 10 climate scenarios	EU Taxo Fixed Income	1,500+ green bonds Use of Proceeds by env. Objective ETA end-Q2
Sustainable Impact Investing	50K+ companies public and private Revenue exposure to SDGs, + and -/ UNEP FI mapping DNSH PAI percentiles and GG score Screening incl tobacco, alcohol, UNGC	Physical Risk Bulk	50K companies, 1.1M assets 9 climate factors: flood, heatwave, wildfire Risk level on multiple climate scenario	CSRD Beta	ARD for c. 4K companies Template for future field/universe expansion ETA Q3 2024
ESG Funds Analytics Bulk	70K+ funds, across multiple fund types Multiple ESG metrics based on weighted average of each position in the fund	Biodiversity	50K derived data, 15K reported Geospatial exposure, sector based materiality and indirect impact TNFD related data		

Bloomberg ESG Data Roadmap

Solving for evolving and complex industry challenges

Sustainable
Investment
Monitoring

Custom defined Sustainable Investment criteria that is compliant with SFDR and optimises for UN SDG impact assessment

In-house ESG score: sector specific materiality factors

Climate Risk
and Nature

GHG latency and estimate quality
Credibility of Net Zero pledges

Portfolio exposure to deforestation risk via supply chain

Regulatory
Disclosure

Compliance with EU Taxonomy and SFDR disclosure requirements

CSRD reporting and audit

EBA Pillar 3 Climate Risk

Requirements

Qualitative disclosures E, S and G risk

Templates 1-4

Climate Transition Risk: exposure to sectors and assets that either significantly contribute to climate change

Template 5

- Focus: or assets that are exposed to physical climate risks

Template 6-9: Greenness (EU Taxonomy of banking book)

- Green Asset Ratio (**GAR**): proportion of taxonomy aligned financing to corporate counterparties subject to the non-financial reporting directive (NFRD)
- Banking Book Taxonomy Aligned Ratio (**BTAR**): overall proportion of taxonomy aligned financing activities banking book, including non-NFRD counterparties

Template 10: Other mitigating actions: sustainable debt and loans

Trading book out-of-scope until 2026

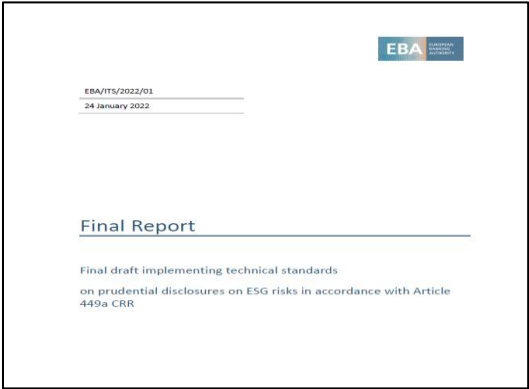
ANNEX XXXIX - Prudential disclosures on ESG risks (Article 449a CRR)

INDEX - Prudential disclosures on ESG risks (Article 449a CRR)
Table 1 - Qualitative information on Environmental risk
Table 2 - Qualitative information on Social risk
Table 3 - Qualitative information on Governance risk
Template 1: Banking book- Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity
Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral
Template 3: Banking book - Climate change transition risk: Alignment metrics
Template 4: Banking book - Climate change transition risk: Exposures to top 20 carbon-intensive firms
Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk
Template 6. Summary of GAR KPIs
Template 7 - Mitigating actions: Assets for the calculation of GAR
Template 8 - GAR-(%)
Template 9 - Mitigating actions: BTAR
Template 10 - Other climate change mitigating actions that are not covered in the EU Taxonomy

EBA Pillar 3 Climate Risk

Quantitative disclosures on climate change

- Capital Requirements Regulation (CRR): EBA final ITS regarding ESG disclosure under Pillar 3
- Existing Pillar 3 Risk disclosures (capital adequacy, market risk, credit risk, liquidity)
- Large or listed institutions in the EU started reporting new qualitative and quantitative Climate Pillar 3 disclosures as of December 31, 2022, phasing in certain requirements in 2024.



Template 1: Banking book- Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity																
Sector/subsector	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
	Gross carrying amount (Mln EUR)					Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions (Mln EUR)			GHG financed emissions (scope 1, scope 2 and scope 3 emissions of the counterparty) (in tons of CO2 equivalent)		GHG emissions (column i): gross carrying amount percentage of the portfolio derived from company-specific reporting	<= 5 years	> 5 year <= 10 years	> 10 year <= 20 years	> 20 years	Average weight maturity
		Of which exposures towards companies excluded from EU Paris-aligned Benchmarks in accordance with points (d) to (g) of Article 12.1 and in accordance with Article 12.2 of Climate Benchmark Standards Regulation	Of which environmentally sustainable (CCM)	Of which stage 2 exposures	Of which non-performing exposures		Of which Stage 2 exposures	Of which non-performing exposures		Of which Scope 3 financed emissions						
1 Exposures towards sectors that highly contribute to climate change*																
2 A - Agriculture, forestry and fishing																
3 B - Mining and quarrying																
4 B.05 - Mining of coal and lignite																
5 B.06 - Extraction of crude petroleum and natural gas																
6 B.07 - Mining of metal ores																
7 B.08 - Other mining and quarrying																
8 B.09 - Mining support service activities																
9 C - Manufacturing																
10 C.10 - Manufacture of food products																
11 C.11 - Manufacture of beverages																
12 C.12 - Manufacture of tobacco products																
13 C.13 - Manufacture of textiles																
14 C.14 - Manufacture of wearing apparel																
15 C.15 - Manufacture of leather and related products																
16 C.16 - Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials																
17 C.17 - Manufacture of pulp, paper and paperboard																
18 C.18 - Printing and service activities related to printing																
19 C.19 - Manufacture of coke oven products																
20 C.20 - Production of chemicals																
21 C.21 - Manufacture of pharmaceutical preparations																
22 C.22 - Manufacture of rubber products																
23 C.23 - Manufacture of other non-metallic mineral products																
24 C.24 - Manufacture of basic metals																
25 C.25 - Manufacture of fabricated metal products, except machinery and equipment																
26 C.26 - Manufacture of computer, electronic and optical products																
27 C.27 - Manufacture of electrical equipment																
28 C.28 - Manufacture of machinery and equipment n.e.c.																
29 C.29 - Manufacture of motor vehicles, trailers and semi-trailers																
30 C.30 - Manufacture of other transport equipment																
31 C.31 - Manufacture of furniture																
32 C.32 - Other manufacturing																
33 C.33 - Repair and installation of machinery and equipment																
34 D - Electricity, gas, steam and air conditioning supply																

EBA Pillar 3 ESG Disclosures

Bloomberg's EBA Pillar 3 Climate Risk data supports banks in populating the ESG pillar 3 Climate Risk templates by providing underlying fields such as carbon scope 1/2/3, carbon sector specific production metrics, Top 20 Carbon Intense companies, Paris Aligned Benchmark (PAB) exclusion indicator, EU Taxonomy Climate Change Mitigation (CCM), and Climate Change Adaptation (CCA) that are required for reporting.



EBA Pillar 3 Climate ESG Features and Benefits

Climate Change
Transition Risk

1

3

4

Coverage

- 90 fields covering content for template 1, 3 and 4
- Oil, Coal, Gas revenue exposure > 50K companies
- PAB exclusion flag >20K companies
- GHG and GHG Top 20 data for >130K companies
- SBTi net zero targets

Quality

- GHG Scope 1, 2, 3 reported and estimated data: Bloomberg provides the PCAF quality score as well as type (reported/estimated)
- Using leading Bloomberg Taxonomy DNSH estimates
- Template 1: DNSH Level 1 not only for latest FY but also for FY-1
- Human and automated quality checks sourcing data

Transparency

- Full mapping of Bloomberg fields to EBA templates
- PAB exclusion: transparent methodology no black box

Bloomberg GHG Estimates and Waterfall

Reported Carbon data limited: estimates allows significant expansion of coverage

- ❑ Bloomberg deliver three set of GHG fields: Reported, Smart Estimates & Industry Implied Estimates
- ❑ Smart estimates: 70K+ companies Scope 1 & 2, 58K Scope 3 with ML, 5K+ bottom-up Scope 3
- ❑ Industry implied: 130K+ Scope 1 & 2, 117K Scope 3
- ❑ Waterfall fields for every company covered: reported data will always take preference over the others
- ❑ PCAF Quality score

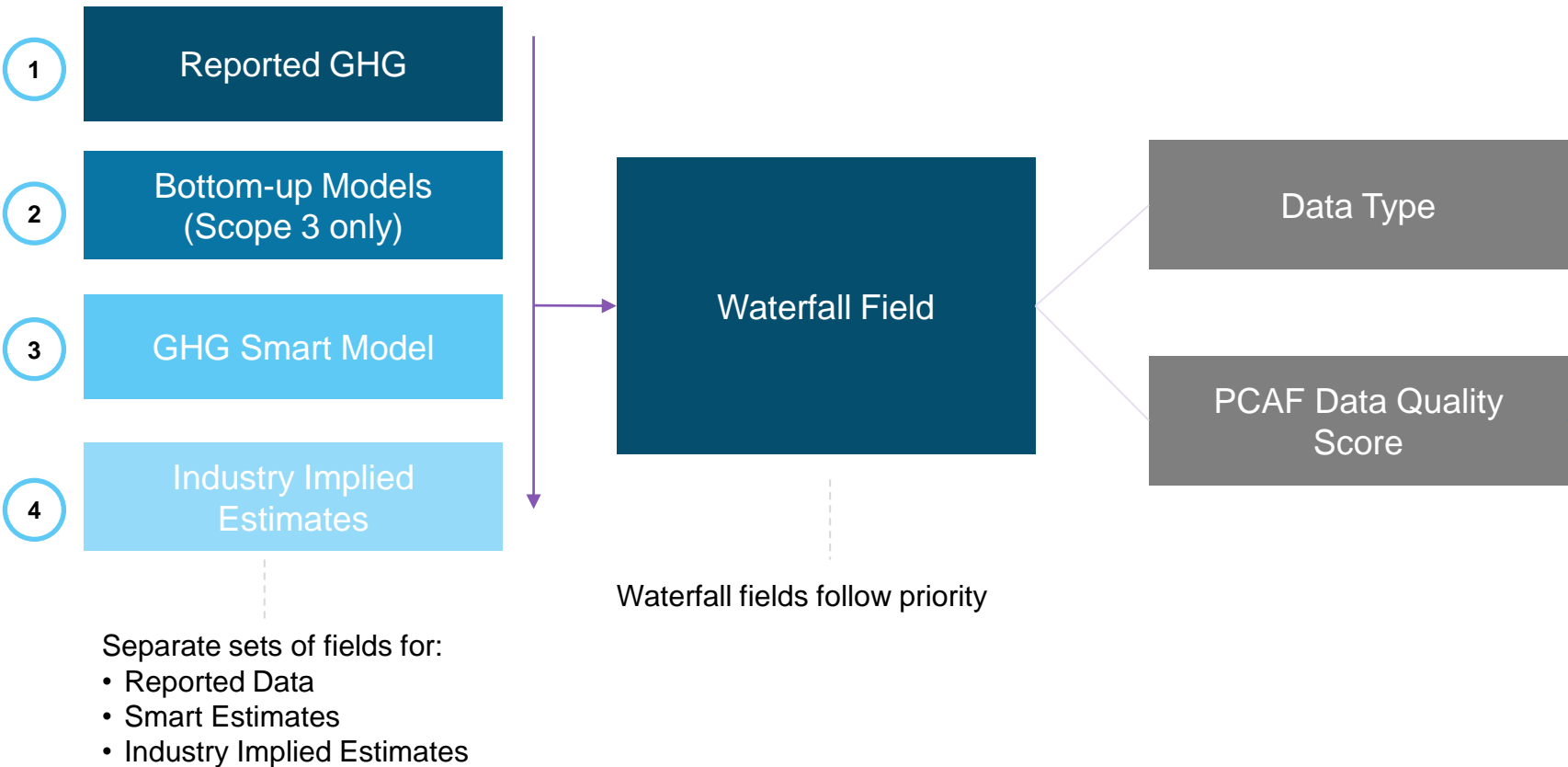


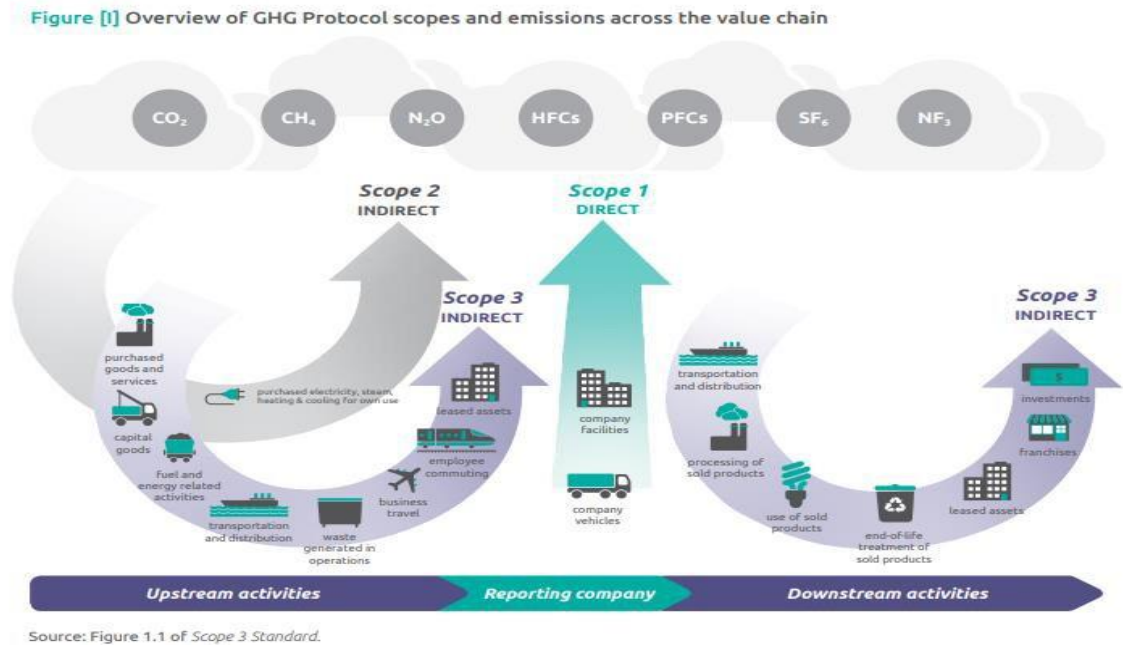
Table 5-5. General description of the data quality score table for business loans and unlisted equity ⁹²		
(score 1 = highest data quality; score 5 = lowest data quality)		
Data Quality	Options to estimate the financed emissions	
Score 1	Option 1: Reported emissions	1a Outstanding amount in the company and total company equity plus debt are known. Verified emissions of the company are available.
		1b Outstanding amount in the company and total company equity plus debt are known. Unverified emissions calculated by the company are available.
Score 2	Option 2: Physical activity-based emissions	2a ⁹³ Outstanding amount in the company and total company equity plus debt are known. Reported company emissions are not known. Emissions are calculated using primary physical activity data for the company's energy consumption and emission factors ⁹⁴ specific to that primary data. Relevant process emissions are added.
		2b Outstanding amount in the company and total company equity plus debt are known. Reported company emissions are not known. Emissions are calculated using primary physical activity data for the company's production and emission factors specific to that primary data.
Score 3	Option 3: Economic activity-based emissions	3a Outstanding amount in the company, total company equity plus debt, and the company's revenue ⁹⁵ are known. Emission factors for the sector per unit of revenue are known (e.g., tCO ₂ e per euro of revenue earned in a sector).
Score 4		3b Outstanding amount in the company is known. Emission factors for the sector per unit of asset (e.g., tCO ₂ e per euro of asset in a sector) are known.
Score 5		3c Outstanding amount in the company is known. Emission factors for the sector per unit of revenue (e.g., tCO ₂ e per euro of revenue earned in a sector) and asset turnover ratios for the sector are known.

Combination of bottom-up, sector specific models for companies with sufficient data, with a top machine- learning layer for the remaining companies in the sector.

Covered sectors: Oil & Gas, Metals & Mining, Airlines, Automobiles & Power Generation. 5K+ companies.

Steps:

- Determine the scope 3 components driving most of the emissions.
- Find key drivers for each component, ideally by using industry specific metrics, e.g., oil production (oil & gas).
- Use official tables to translate the level of ‘activity’ into GHG emissions
- Use ML to estimate for sector companies, where we cannot do steps 1, 2 and 3 above.



Example of key scope 3 categories and drivers

	Scope 3 Categories	Key Drivers
Oil & Gas	Use of Sold Products	Sales / Production of oil, natural gas and NGL
Metals & Mining	1) Use of Sold Products. 2) Processing of Sold Products	Sales / Production of coal, iron ore, copper, etc.
Airlines	1) Fuel & Energy-related Activities. 2) Purchase of Goods & Services. 3) Capital Goods.	1) Fuel consumption, fuel cost. 2) Operating expenses. 3) Capex.

Company Reported Climate Data

Climate Change Related Fields (FY2021)	SHEL LN Equity	BP/ LN Equity
CARBON_OFFSETS	6,400.0	N/A
CLIMATE_CHG_OPPORTUNITIES	Y	Y
CLIMATE_CHG_POLICY	Y	Y
CLIMATE_CHG_PRODS	N	N
CLIMATE_RISKS	Y	Y
DIRECT_CO2_EMISSIONS	58,000.0	32,000.0
EMBEDDED_CARBON_TOTAL_RESERVES	3,747.2	6,957.6
EMISSION_REDUCTION	Y	Y
GAS_FLARING	1,636.2	967.0
GHG_INTENSITY_PER_SALES	263.9	225.7
GHG_SCOPE_1	60,000.0	33,200.0
GHG_SCOPE_2	9,000.0	2,400.0
GHG_SCOPE_3	1,328,890.0	303,600.0

Number of available climate metrics: 350+ including Bloomberg sourced and derived data and CDP carbon data.

Example: the table shows reported key climate metrics by for two oil & gas companies: Shell Plc and BP PLC

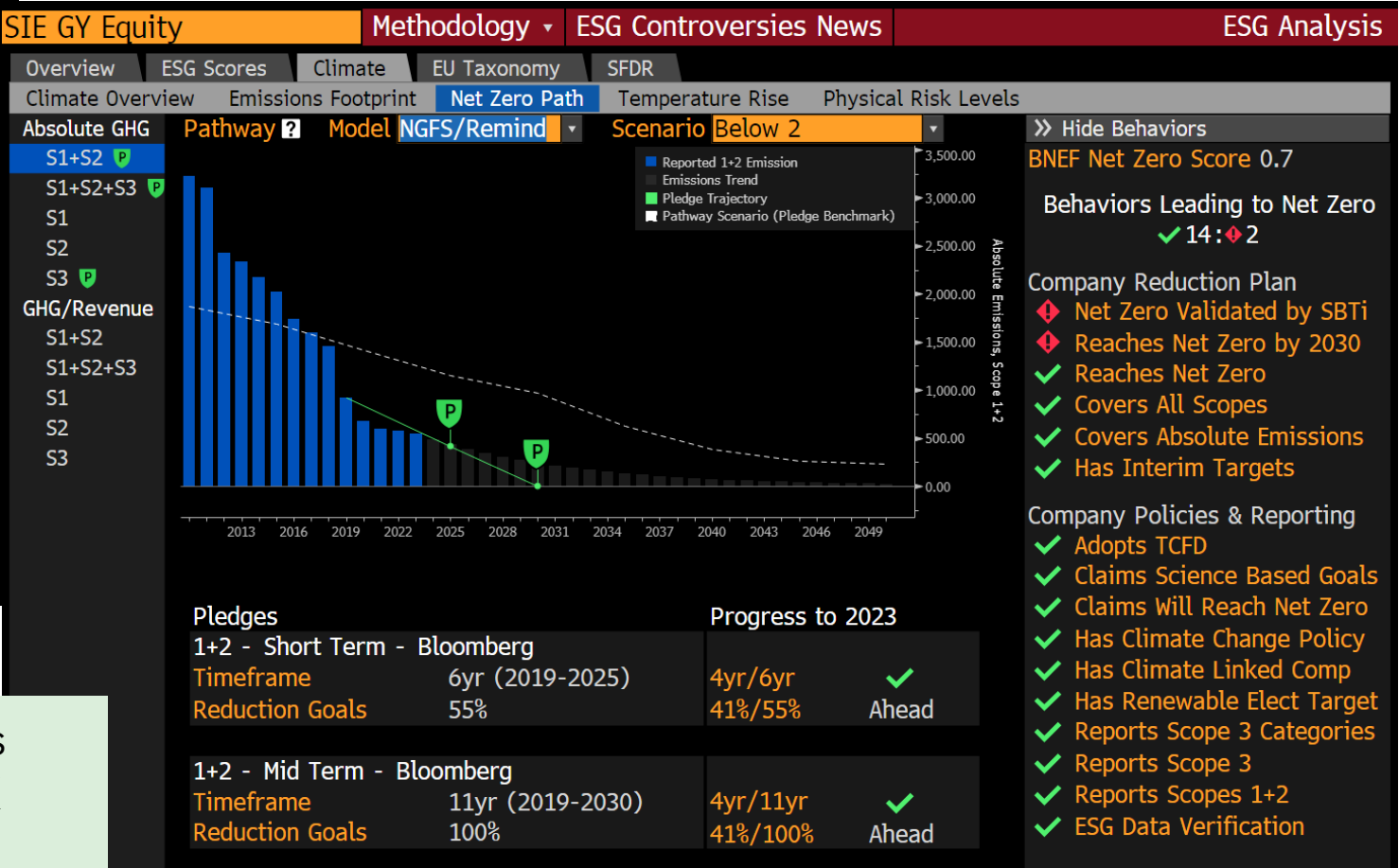
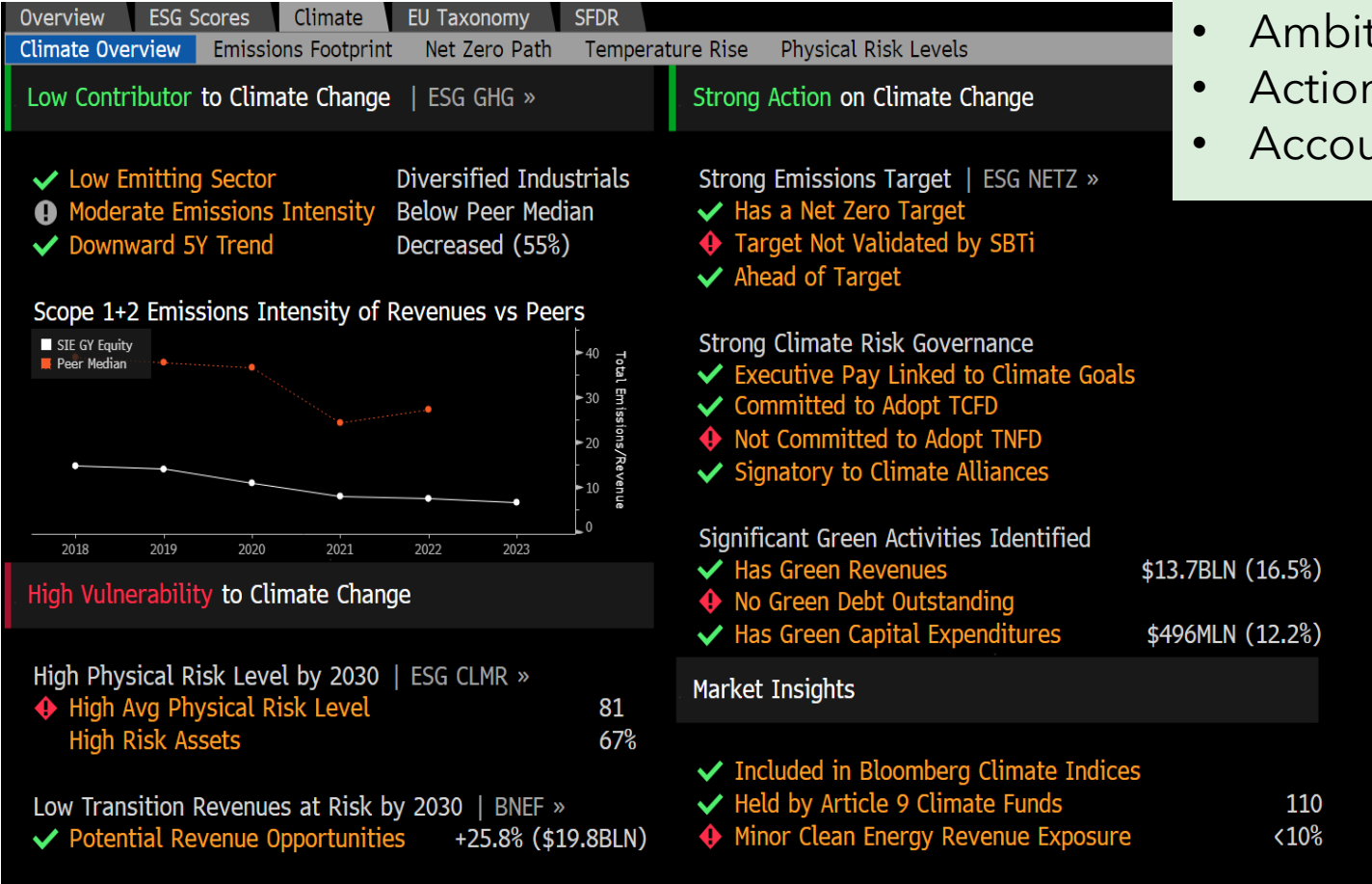
Key findings:

- Carbon reserves are much larger for BP. Larger carbon reserves represent a larger risk of stranded assets for oil & gas companies.
- Reported carbon emissions, scope 1 & 2 are larger in Shell. Larger carbon emissions represent a larger transition risk for companies.
- Carbon intensity, defined as Scope 1 & 2 emissions per unit of sales, is similar for both companies.
- Scope 3 emissions are much larger for Shell. Are both companies using the same standard to measure scope 3 emissions?

Net Zero Credibility Assessment and Pathways

Credibility driven by:

- Ambition
- Actions
- Accountability



- Net zero pathways different scenarios
- Bloomberg Net Zero commitment 8K companies
- Forward looking GHG
- Distance metrics

New: EBA Pillar 3 PAB Exclusion

BI521 (in production 03/13/2023)

Description

Mnemonic

Category

Type

Width

DL Width

Decimals

API ID

TS ID

DL Category

DL CM Cat

Excluded from EU PAB EBA Pillar 3

EXCLUDED_EU_PAB_EBA_PILLAR_3

Fundamentals-ESG

Boolean

4

4

0

0x1BE62

0xF001CB0B

Security Master

ESG Climate

6974194

3rd Party

90 Get Data

Flags

☒ In Production

☐ Internal

☐ Retired

☒ In API

☐ In TSAPI

☒ Getdata (API)

☒ Gethistory (API)

☒ Data Dictionary

☐ Bulk

☐ Extended Bulk

☐ Monitors/NW

YellowKeys

☐ Govt

☒ Corp

☐ Mtge

☐ M-Mkt

☐ Muni

☒ Pfd

☒ Equity

☐ Comdty

☐ Index

☐ Curncy

☐ Alpha

2 General Definition

3 DL Definition

Indicates whether the company is projected to be excluded from Paris-aligned Benchmarks (PAB) based on Bloomberg estimates according to European Banking Authority (EBA) Pillar 3 climate risk reporting Annex 1 Template 1.

Companies are flagged if any of the following activity estimates are above the thresholds determined by Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (PAB) in accordance with points (d) to (g) of Article 12.1 and in accordance with Article 12.2:

Administrators of European Union (EU) Paris-aligned Benchmarks (PAB) shall exclude all of the following companies from those benchmarks:

(d) companies that derive 1% or more of their revenues from exploration, mining, extraction, distribution or refining of hard coal and lignite.

(e) companies that derive 10% or more of their revenues from the exploration, extraction, distribution or refining of oil fuels.

(f) companies that derive 50% or more of their revenues from the exploration, extraction, manufacturing or distribution of gaseous fuels.

(g) companies that derive 50% or more of their revenues from electricity generation with a GHG intensity of more than 100 grams carbon dioxide emissions per kilowatt hours (c02e/kWh).

Administrators of EU Paris-aligned Benchmarks (PAB) shall exclude from those benchmarks any companies that are found or estimated by them or by external data providers to significantly harm one or more of the environmental objectives referred to in Article 9 of Regulation (EU) 2020/852 of the European Parliament and of the Council, in accordance with the rules on estimations laid down in Article 13(2) of this Regulation.

Bloomberg revenue exposure fields used in exclusion criteria above:

d. Coal Operations Revenue Percent (BI356, COAL_OPERATIONS_REV_PCT)

e. Oil Operations Revenue Percent (BI358, OIL_OPERATIONS_REV_PCT)

f. Natural Gas Operations Revenue Percent (BI354, NATURAL_GAS_OPERATIONS_REV_PCT)

g. Energy Generation Greenhouse Gas Intensity Exceeds Paris-aligned Benchmarks (PAB) Threshold Revenue Percent (BI472, EN_GEN_GHG_INT_EXC_PAB_THRES_PCT)

Bloomberg Estimated DNSH fields used in exclusion criteria above:

EU Taxonomy Estimated DNSH Adaptation Level 1 (EG038, EU_TAX_EST_DNSH_ADAP_LVL_1)

EU Taxonomy Estimated DNSH Biodiversity Level 1 (EG039, EU_TAX_EST_DNSH_BIODIV_LVL_1)

EU Taxonomy Estimated DNSH Mitigation Level 1 (EG040, EU_TAX_EST_DNSH_MIT_LVL_1)

EU Taxonomy Estimated DNSH Pollution Level 1 (EG041, EU_TAX_EST_DNSH_POLLUTION_LVL_1)

EU Taxonomy Estimated DNSH Waste Level 1 (EG042, EU_TAX_EST_DNSH_WASTE_LVL_1)

EU Taxonomy Estimated DNSH Water Level 1 (EG043, EU_TAX_EST_DNSH_WATER_LVL_1)

Automates screening for companies that should be excluded from PABs based on regulatory requirements

Transparent methodology

Underlying fields provided

New: GHG Top 20 emitter

Template 4: Banking book - Climate change transition risk: Exposures to top 20 carbon-intensive firms

Template 4

a	b	c	d	e
Gross carrying amount (aggregate)	Gross carrying amount towards the counterparties compared to total gross carrying amount (aggregate)*	Of which environmentally sustainable (CCM)	Weighted average maturity	Number of top 20 polluting firms included

*For counterparties among the top 20 carbon emitting companies in the world



Automates screening for Top 20 GHG emmitters against Bloomberg’s full universe of 130K companies covered for GHG.

ENR GY Equity

Full DefinitionEnumerationsOptions

Field Information for EG082

EG082 - GHG Top 20 Emitter Scope 1 2 & 3 (GHG_TOP20_EMITTER_SCOPE_1_2_3)

Indicates whether a company is within the Top 20 emitters of greenhouse gas (GHG) scope 1, 2 & 3 emissions. The GHG scope 1, 2 & 3 emissions are given by the field Greenhouse Gas Scope 1 2 & 3 Waterfall, which takes reported GHG emissions and, if not available, estimated GHG emissions by the Bloomberg proprietary model or by an industry intensity model. For scope 2 GHG emissions, market-based emissions will take priority over location-based emissions.

Where:

Greenhouse Gas Scope 1 2 & 3 Waterfall is EG055, GHG_SCOPE_1_2_3_WATERFALL

API:

Override EG082 (0)

React to EG082 (0)

1/1

ID	Mnemonic	Description	Ovrd	Value
1) EG082	GHG_TOP20_EMITTER_SCOPE_1_2_3	GHG Top 20 Emitter Scope 1 2 & 3		Y

EBA Pillar 3 ESG Disclosures

Bloomberg's EBA Pillar 3 Climate Risk data supports banks in populating the ESG pillar 3 Climate Risk templates by providing underlying fields such as carbon scope 1/2/3, carbon sector specific production metrics, Top 20 Carbon Intense companies, Paris Aligned Benchmark (PAB) exclusion indicator, EU Taxonomy Climate Change Mitigation (CCM), and Climate Change Adaptation (CCA) that are required for reporting.



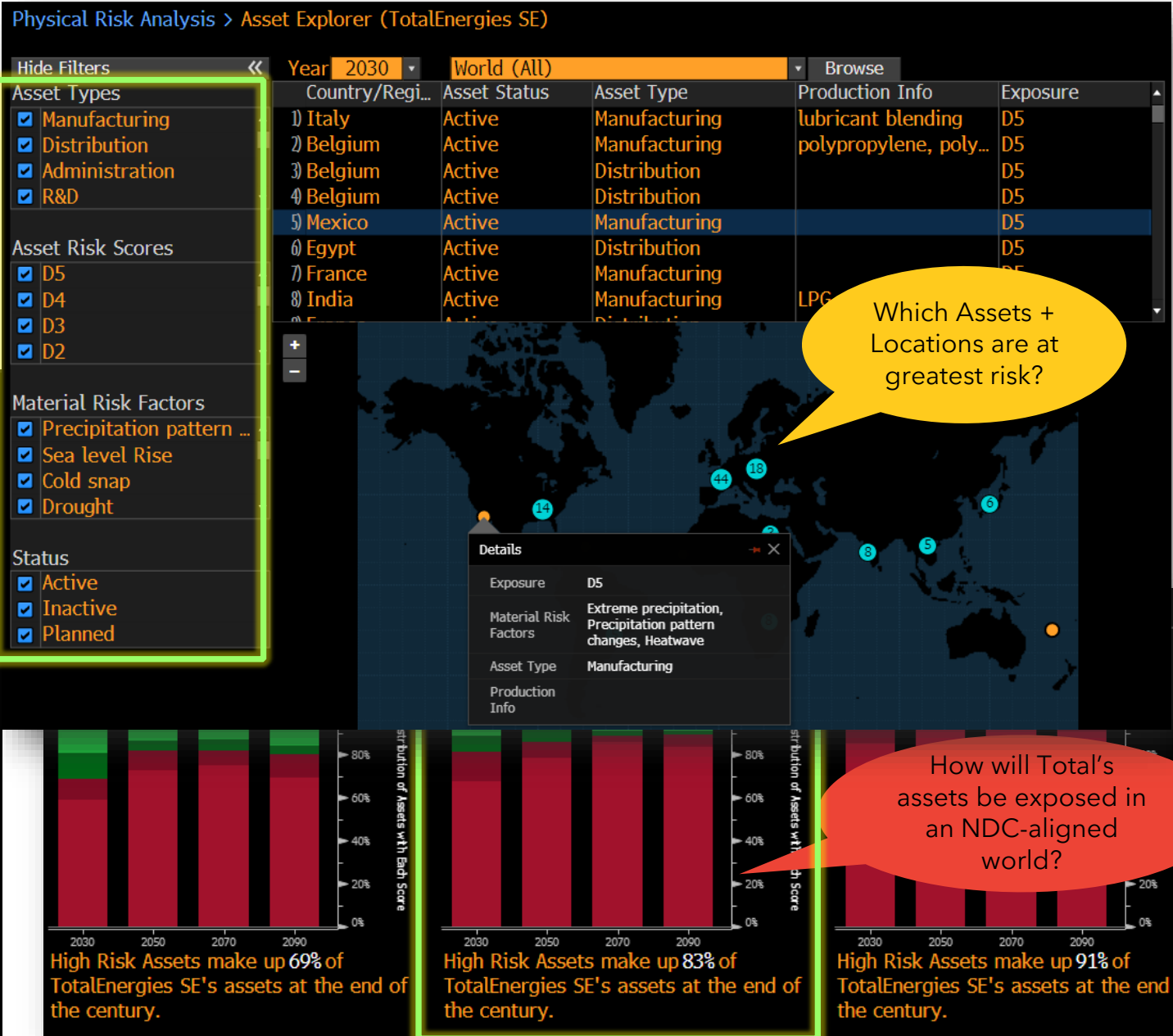
Corporate Physical Risk Scores

Company's Risk Profile to a Range of Scenarios

- ESG CLMR<GO> allows an investor to assess the company's physical risk profile
- Acute and Chronic risk exposure of company's assets
- Exposure across different scenarios and time lines



How many of Total's assets are exposed to Acute or Chronic risk factors?



EBA Pillar 3 ESG Disclosures

Bloomberg's EBA Pillar 3 Climate Risk data supports banks in populating the ESG pillar 3 Climate Risk templates by providing underlying fields such as carbon scope 1/2/3, carbon sector specific production metrics, Top 20 Carbon Intense companies, Paris Aligned Benchmark (PAB) exclusion indicator, EU Taxonomy Climate Change Mitigation (CCM), and Climate Change Adaptation (CCA) that are required for reporting.



Bloomberg EU Taxonomy: fit for purpose & future-proof

Mitigating Actions

6, 7, 8
GAR

9
BTAR



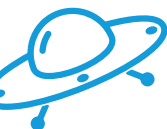
Data Quality Reported Data

- Accuracy and timeliness of reported data
- Broad global company coverage: NFRD/CSRD



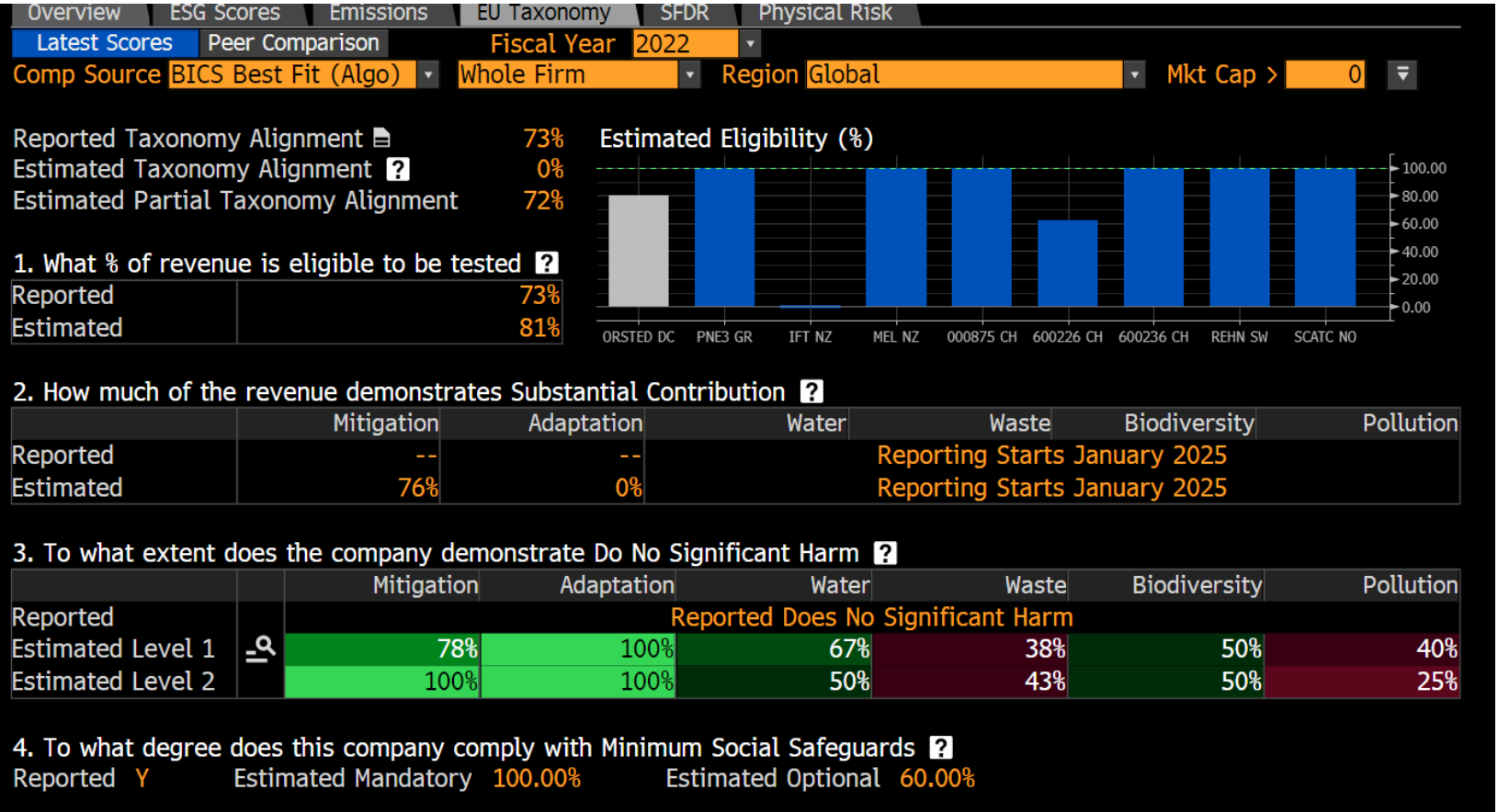
Fit for Purpose Estimates

- Comply with ESMA guidance
- Full transparency
- Detailed documentation
- 50K+ eligibility and up to 15K companies estimated alignment testing



Future-Proof

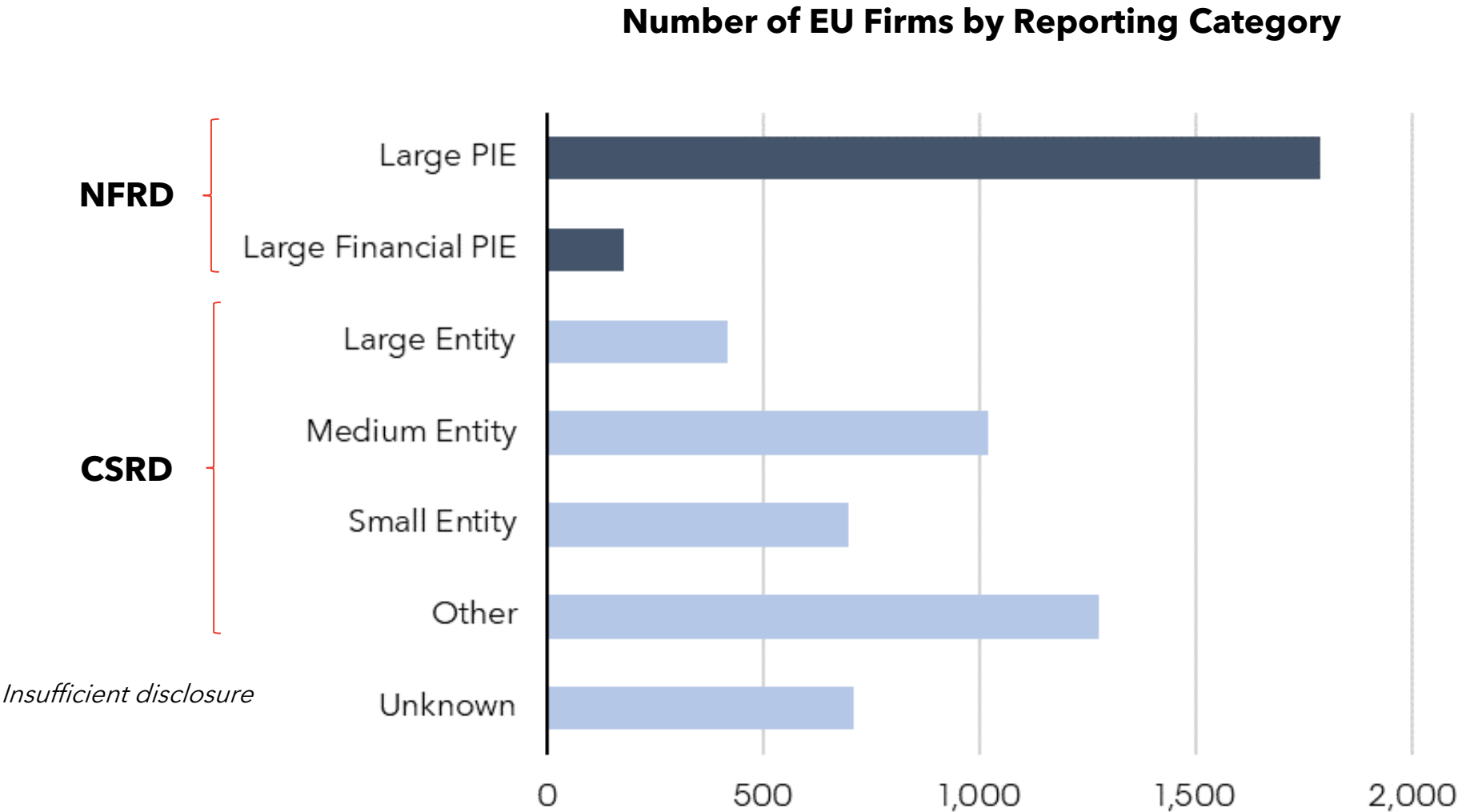
- Ready to ingest large volumes of data in anticipation of reporting requirements in 2024-26+



Clients can access a comprehensive range of As Reported data

As Reported Data		
<input checked="" type="checkbox"/>	By KPI (Revenue, CapEx, OpEx)	84 fields covering all taxonomy metrics reported by non-financial firms
<input checked="" type="checkbox"/>	By environmental objective	
<input checked="" type="checkbox"/>	Enabling & Transitional	
<input checked="" type="checkbox"/>	Nuclear & Gas	172 fields covering 5 reporting templates 1-5
<input checked="" type="checkbox"/>	Financials (GAR GIR GUR)	25 fields covering eligibility & alignment
<input checked="" type="checkbox"/>	Financials by CC Mitigation & Adaptation	Coming in V7 (ETA Q2 2024)

Clients can assess the reporting obligations of companies in their portfolio

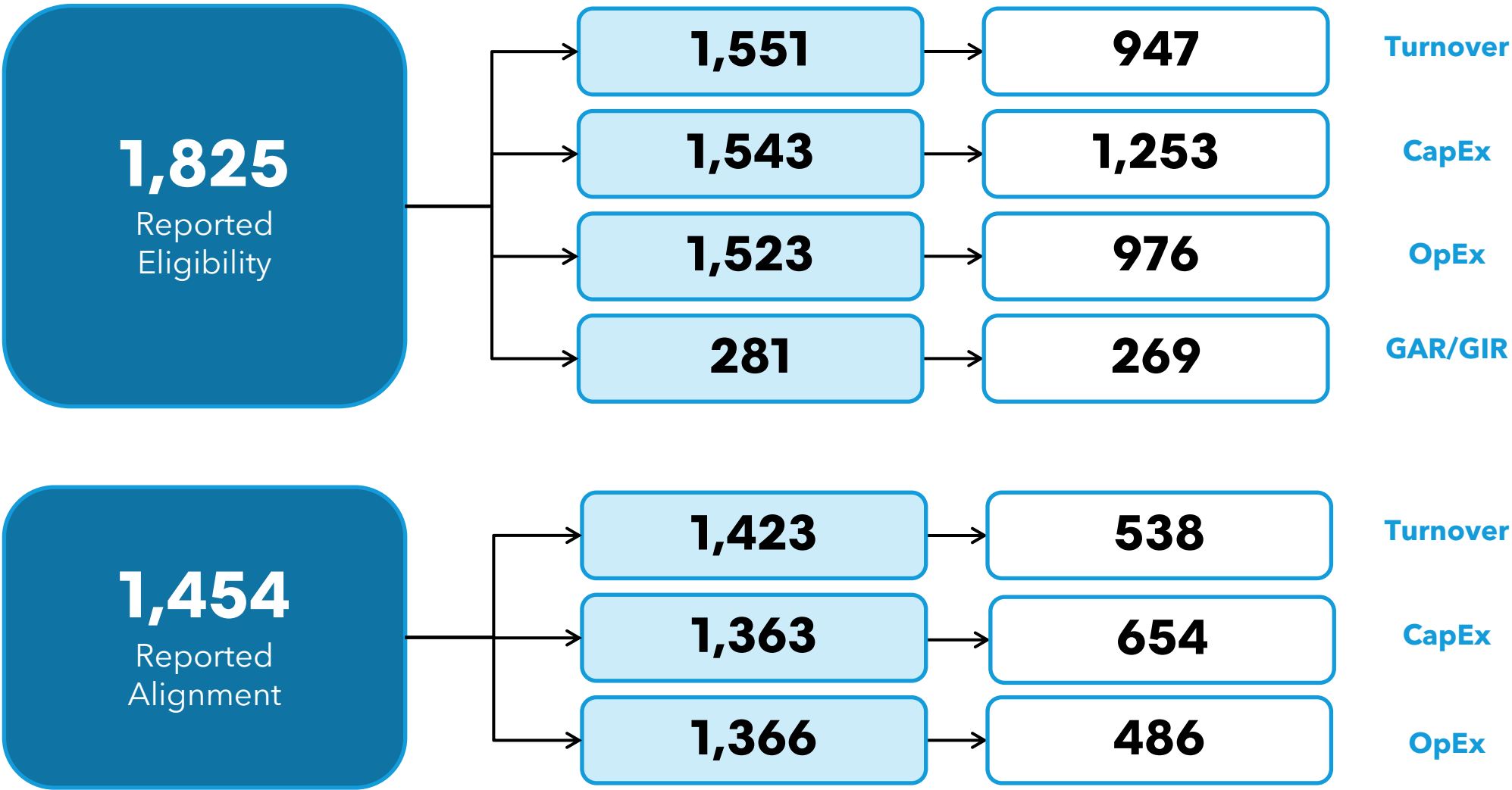


Every company is categorised according to EU reporting guidelines based on:

- country of incorporation equity/bond listings
- BICS classification
- number of employees
- etc.

BBG provides broad coverage of company reported data

FY2022 data as of 4/3/2024



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