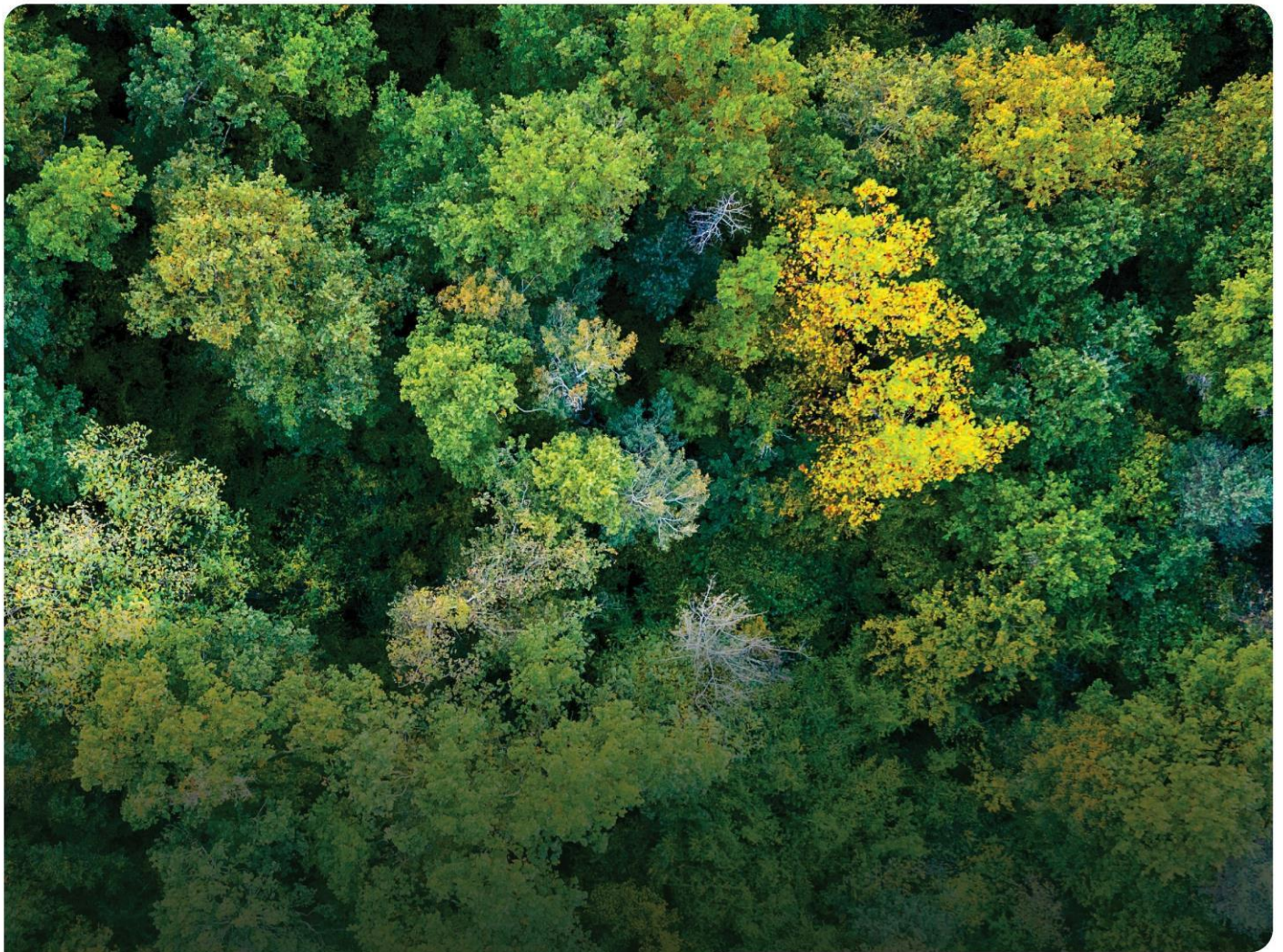


Summary of IDP Template Updates

As of:

11 April 2025



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Introduction

The Integrated Disclosure Project (“IDP”) Template represents a set of questions that are designed to solicit a global baseline of information from private companies. Holtara maintains this template on behalf of the IDP Secretariat. This document summarises the changes made for the most recent version of the template, as of the date provided on the title page.

For further information on the IDP, please visit: <https://theidp.io>

Methodology changes

General Questions

1. In order to improve alignment with EDCI, the following fields were added:
 - Average of full-time equivalent (FTE) workers (previous year)
 - Average of full-time equivalent (FTE) workers (current year)
 - Operations and/or revenue in sanctioned countries
 - Do you collect an employee satisfaction score (e.g., eNPS, ESI, etc.)? (optional)
 - Employee satisfaction score method (optional)
 - Employee satisfaction score (optional)
 - Scope 1 predominant methodology
 - Scope 2 predominant methodology
 - Scope 3 predominant methodology (optional)
 - Scope 3 GHG emissions Categories:
 - o 1. Purchased goods and services
 - o 2. Capital goods
 - o 3. Fuel- and energy related activities (not included in scope 1 or scope 2)
 - o 4. Upstream transportation and distribution
 - o 5. Waste generated in operations
 - o 6. Business travel
 - o 7. Employee commuting
 - o 8. Upstream leased assets
 - o 9. Downstream transportation and distribution
 - o 10. Processing of sold products
 - o 11. Use of sold products
 - o 12. End-of-life treatment of sold products
 - o 13. Downstream leased assets
 - o 14. Franchises
 - o 15. Investments
 - o Do you think this is representative of the total Scope 3 emissions?
 - Commentary on predominant methodology used (optional, Scope 1-3)

- Commentary on whether emissions data has been reviewed by an external 3rd party
 - Does your company have a decarbonization strategy or plan in place? (optional)
 - Does your company have a short-term (ie 5- to 10- years) GHG emission reduction target in place? (optional)
 - Does your company have a long-term net zero goal? (optional)
 - Renewable energy consumption methodology
 - Commentary on renewable energy consumption methodology
 - Does the number of injuries include commuting incidents?
 - Annual turnover (#) for FTEs
2. The fields '*Country of domicile/headquarters*' and '*Country of primary operations*' previously had no dropdown, but this has now been added to match the country list used in the EDCI template. The full list of options can be found in the '*SASB Industries*' sheet.
 3. '*Total GHG emissions (tCO2e) (Scope 1+2+3)*' was updated to be automatically calculated and to display a blank cell if Scopes 1, 2, and 3 were not all available.
 4. '*GHG Intensity (tCO2e / mn USD of revenue)*' was updated to be automatically calculated, using the methodology: (Scope 1 + 2 + 3) / Revenue in mn USD. If any of these four variables are not available, the cell displays blank.
 5. Due to the addition of the EDCI Net Zero and decarbonization questions, the field '*Has your company undertaken initiatives to reduce GHG emissions and/or set an emissions reduction target (e.g. Net Zero, SBTi)? If so, please describe.*' Has been removed.
 6. The fields '*% renewable energy consumption*', '*% non-renewable energy consumption*', and '*Energy consumption intensity (GWh / mn USD of revenue)*' were updated to display blank if the variables required for their calculation are not available.
 7. Due to the addition of the metric '*Annual turnover (#) for FTEs*', the field '*Annual percent attrition (%)*' was updated to automatically calculate dividing the former field by '*Average of full-time equivalent (FTE) workers (previous year)*' or '*Number of full-time equivalent (FTE) workers (previous year)*' if average number is not reported. This was done to match the EDCI methodology.

Formatting changes

Introduction

8. The IDP logo and name have been changed from ESG IDP to IDP in all instances.
9. The Holtara logo has been updated to include Apex Group branding.
10. An expiration date of "3 December 2025" has been included for version control purposes.
11. The link to the video on the Industry-specific Methodology was removed.

SASB Industries

12. The list of countries used by EDCI were input beneath the list of SASB Industries for use in the dropdown for '*Country of domicile/headquarters*' and '*Country of primary operations*' in the '*General Questions*' sheet.

General Questions

13. Where EDCI metrics were added, as highlighted in the Methodology changes, these fields were given a note to indicated EDCI alignment.
14. *'Total GHG emissions (tCO₂e) (Scope 1+2+3)'* was updated so that its title explicitly reflected the units and methodology used.
15. *'GHG Intensity (tCO₂e / mn USD of revenue)'* was updated so that its title explicitly reflected the units used. The note indicating alignment with SFDR PAIs was amended to highlight that the USD revenue currency is not aligned and should be converted to EUR (€) to improve alignment.
16. *'Energy consumption intensity (GWh / mn USD of revenue)'* was updated so that its title explicitly reflected the units used. In addition, the note indicating alignment with SFDR PAIs was amended to highlight that the USD revenue currency is not aligned and should be converted to EUR (€) to improve alignment.

Food Retailers & Distributors

17. The *'Complete list of SASB disclosure topics / questions'* extended beyond the intended grouped, hidden section of the sheet. This has been amended so that it is hidden unless the full list is expanded.

Oil & Gas – Midstream

18. Unmerged cells in *'Ecological Impacts'* and *'Workforce Health & Safety'* were merged.

Metals and Mining

19. Unmerged cells in *'Community Relations'* were merged.

Meat, Poultry & Dairy

20. Unmerged cells in *'Animal Care & Welfare'* and *'Food Safety'* were merged.

All Industry Sheets

21. Rows 1-15 of the 77 Industry tabs have been removed as duplicative with the initial *'Company Questions'* in the *'General Questions'* sheet.

Corrections

General Questions

22. The data validation rules were corrected for the *'Revenue exposure %'* column as several fields did not permit values greater than zero. These all now allow values between 0-100%.

Agricultural Products

23. The question *'Where appropriate, please provide further details to support our understanding of your answer.'* for *'Ingredient Sourcing'* had its data validation restrictions removed as the question prompted a free text response but incorrectly provided a dropdown.

Asset Management & Custody

24. *'How has the company performed on preventing lack on information transparency, mis-selling of products, or overcharging clients?'* for *'Transparent Information & Fair Advice for*

Customers' had a duplicate field which was removed.

Chemicals

25. The question *'How does the company assess, monitor and reduce exposure to health risks in its workforce.'* for *'Workforce Health & Safety'* had its data validation restrictions removed as the question prompted a free text response, but incorrectly provided a dropdown.

Drug Retailers

26. *'How does the company manage legal risks associated with prescription dispensing?'* for *'Patient Health Outcomes'* had a duplicate field which was removed.

Electrical & Electronic Equipment

27. *'What measures is the company taking to limit the impact of spills'* for *'Hazardous Waste Management'* had a duplicate field which was removed.

Healthcare Distributors

28. *'What policies and practices has the company implemented to prevent the incidence of corruption, bribery, conflicts of interest, or other unethical business practices?'* for *'Business Ethics'* had a duplicate field which was removed.

Mortgage Finance

29. *'Metric: (1) Number and (2) value of mortgages originated by category: (a) residential and (b) commercial'* for *'Activity Metric'* had a duplicate field which was removed.

Wind Technology & Product Development

30. The question *'What is the company's risk exposure to price or supply volatility for the major input materials used in its products?'* was duplicated so the second instance was removed.