

## **PF Company ESG-wiki Report Structure Brief**

### **A. OBJECTIVE**

The objective is to capture and connect as much information on company ESG performance, from as many sources as possible, public and private (down the track), to provide insight and understanding that enable PF to achieve commercial outcomes.

### **B. DATA, INFORMATION SOURCE**

We are starting with pdf reports and Excel spreadsheets publicly available.

### **C. COMMERCIALISATION OF REPORTS**

We are seeking to monetize the information in a number of ways.

Energy transition information will be used to partner with Renewable Energy project developers to source corporate customers.

Emissions Reduction information will be used to partner with:

- advocacy organisations seeking to improve company ESG performance;
- abatement service providers to source new customers (new business);
- offset project providers to source new customers.

### **D. REPORT COMPILATION METHODOLOGY**

Companies' Sustainability and Climate reporting are located in documents explicitly titled or "hidden" within broader reports. Some companies release databases of data, others only provide summaries.

Very Large Companies are prescriber climate reporting requirements, which has been supplied.

#### **i) PF Company ESGwiki File**

It is suggested that in the development of a PF Company ESGwiki Report, there is a "file" designated for all documents sourced for a particular company. This will enable easy access to review source data and provide an efficient process of adding new documents.

## ii) Long-form ESG Performance Summary

Filtering of all climate information into one document, based on type of reporting, ESG category, and timing of reporting.

Primary performance assessment is disclosure level. Depth of data, timeliness, across categories.

## iii) Insight and Understanding ESG Performance Summary

Overlay of aggregated data into a templated structured document to provide higher order connection of information on ESG commitments (targets), objectives, plans, and performance compared to government and/or industry targets.

Is a company ESG performance aligned to plans, objectives and commitments as described in a range of metrics.

Does the company participate in third party ratings and/or certifications such as CFD, SBTi, BCorp etc (next step is to add these reports into the Company's ESGwiki file).

## iv) Company Emissions and Energy Metrics

Following are a list of common metrics, which is not exhaustive with no guarantee each company will disclose.

Ideally each metric is presented over time, ie each metric as at 2022, 2023, 2024 etc

Ideally, metrics are represented in a table or graph, by year, with reference to long term commitments, shorter-term objectives, relative performance versus objectives and commitments.

Ideally Commitments and targets are assessed for sufficiency ie Aust must achieve a 43% reduction in emissions to achieve international commitments, which are not aligned to +1.5 degrees scenario.

### 1. Emissions Data:

- scope1\_emissions: Direct GHG emissions from owned or controlled sources (e.g., company vehicles, fuel combustion)
- scope2\_emissions: Indirect GHG emissions from purchased electricity, steam, heating, and cooling
- scope3\_emissions: All other indirect emissions in a company's value chain (e.g., business travel, purchased goods)
- emissions\_unit: Unit of measurement for emissions (either 'tCO<sub>2</sub>-e' for tonnes or 'MtCO<sub>2</sub>-e' for million tonnes of CO<sub>2</sub> equivalent)
- emissions\_base\_year: Reference year against which emissions reductions are measured

## 2. Energy Metrics:

- total\_energy\_consumption: Total energy used by the company
- energy\_consumption\_unit: Unit for energy consumption (e.g., 'TWh', 'GJ', 'MWh')
- renewable\_energy\_percentage: Current percentage of energy from renewable sources
- renewable\_energy\_target: Target percentage of renewable energy to achieve
- target\_year: Year by which the renewable energy target should be achieved

## 3. Emission Reduction Goals:

- emission\_reduction\_target: Percentage reduction in emissions the company aims to achieve
- emission\_reduction\_base\_year: Reference year for the emission reduction target
- current\_reduction\_percentage: Current progress towards emission reduction target
- net\_zero\_commitment\_year: Year by which the company commits to achieving net-zero emissions

## 4. Carbon Management:

- carbon\_neutral\_certified: Boolean indicating if the company has received carbon neutral certification
- internal\_carbon\_price: Price per tonne of CO2 that the company uses for internal decision-making

## 5. Financial Metrics:

- sustainable\_finance\_target: Target amount (in millions) for sustainable finance initiatives
- climate\_related\_investment: Amount (in millions) invested in climate-related projects

### v) Company Comparison on Emissions and Energy

These metrics help comparatively assess a company's:

1. Current environmental impact (emissions and energy use)
2. Climate commitments and targets
3. Progress towards environmental goals
4. Financial commitment to sustainability, and the relationship between business growth and sustainability
5. Carbon management strategies

### vi) Inclusion of External Performance Reporting

Down the track has this company had any research reports published or advocacy campaigns on non-performance.

E. PF Company ESGwiki Summary Report Template Design

Metrics	Commit-ments			Perform-ance				
	Company-based	Industry-based	Required Science-based	2023		2024		Gap to +1.5
				Target	Actual	Target	Actual	

Ultimately, AI-driven text-based analysis of plans vs industry best practices and Govt policy, across key headings:

- 1. Current environmental impact (emissions and energy use)
- 2. Climate commitments and targets
- 3. Progress towards environmental goals
- 4. Financial commitment to sustainability, and the relationship between business growth and sustainability
- 5. Carbon management strategies

Focus is on highlighting gaps and actions required to overcome gaps.