

## Reporter services – principles and delivery

Reporter services (RS) is a fee-based membership offering for companies responding to CDP information requests; and is comprised of three main pillars, all of which are delivered by a dedicated account manager:

- Disclosure support;
- Data and analytics; and,
- Insights webinars.

RS aims to accelerate the achievement of CDP's mission and its programs' (climate change, forests, water) goals and to improve company practices to be more sustainable and better prepared for the low-carbon economy.

This includes complete and company-specific reporting of sustainability information via CDP and this document outlines the purpose and principles under which 'disclosure support' is delivered by the account manager. It clarifies the expectations and limitations of the service for both the member company and the account manager, as well as any other party. The foundation is the Auditing Practices Board (APB) Ethical Standard and their definitions of *integrity, objectivity and independence*.

The principles outlined below should be read and understood by all RS member companies. These principles apply across all programs, whether RS is delivered for climate change, forests, or water.

| Reporter services aims and benefits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Clarification & delivery                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| <p>Ensure the information and data reported to CDP is 'investor-ready' i.e. it is clear, complete, company-specific and aligned with the requirements identified in CDP's technical guidance.</p> <p>Disclosure support provided by the account manager is a capacity-building exercise for members to better understand the detailed information contained in the CDP documents.</p> <p>This support includes discussion and context around the changes in strategy and operations that are incentivized through the CDP questionnaire and scoring.</p> <p>RS members share their experiences on key sustainability issues with their account manager and with the member network via the Insights webinar series.</p> <p>Members are encouraged to follow sector best practice to prepare for the transition to a low-carbon economy.</p> | <p>Account managers do not draft or write questionnaire responses. They advise on the required content and structure of answers as outlined in the technical guidance and scoring methodology. They also provide context of why certain questions are asked and why the information is required in a specific format.</p> <p>RS membership does not imply or guarantee an increase in CDP score. An improved CDP score is a by-product of a better understanding of the questionnaires' technical requirements, more detailed and company-specific reporting, and improved practices and action.</p> <p>RS members' responses are submitted and processed in the same way as non-members and there is no preferential treatment for members regarding scoring, reviews, or amendments.</p> <p>All questionnaires, technical guidance, and scoring methodology documents are publicly available from the CDP website to all companies.</p> |

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|                                                                                                                                                                                                                                                                                                                                                              | CDP scoring is delivered by independent, external partners that are managed by the CDP Technical team.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| The RS account manager is available for detailed discussions of key sustainability issues, including the relevance and impact of the areas covered by the CDP questionnaires. This is intended to familiarize the member with pertinent sustainability issues and guide them through the year, and to answer any technical questions quickly and accurately. | CDP provides basic support to all responding companies but does not have the resources to provide in-depth, personal support to all companies. A key benefit of RS membership is access to a dedicated account manager to have in-depth, detailed conversations about important issues.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Disclosure support is provided on an impartial basis to improve members' understanding of CDP processes and goals and there are safeguards in place to maintain integrity in providing these account management services.                                                                                                                                    | <p>RS account managers strictly adhere to CDP's scoring <a href="#">conflict of interest</a> policy.</p> <p>Specifically, clause 7:<br/> <i>Any attempt by any member of CDP's staff or board of Trustees to amend responses or influence scoring methodologies or scoring results, or assist any other party in doing so for personal gain, will be regarded as gross misconduct and will result in instant dismissal without compensation.</i></p> <p>In addition:<br/>           RS account managers are not financially incentivized to improve member scores.</p> <p>RS account managers are not part of the CDP Technical or Scoring teams, and have no role in the management scoring steering committee, and therefore cannot influence scoring decisions.</p> |
| Encourage the use of CDP data for comparative analysis, informing sustainability strategies and highlighting best practice.                                                                                                                                                                                                                                  | <p>RS members have enhanced and unlimited access to publicly reported CDP data in various ways:</p> <ol style="list-style-type: none"> <li>1. Raw data in spreadsheet format through the RS members' portal.</li> <li>2. Comparative Analysis report comparing data points for 10 selected peer companies.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

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| <p>Data from a privately responding company will only be used in the ways outlined in the Terms for responding to Investors and will not be used for any Reporter Services materials or data tools unless it has been anonymized or aggregated in such manner that it has the effect of being anonymized.</p> |  |
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