

E&S Raw Data

ISS STOXX's Environmental and Social Raw Data are part of Raw Data, a comprehensive, model neutral set of environmental, social, and governance datapoints. The set offers a 360° view of corporate disclosure with respect to risk exposure and management in the environmental, social, and governance dimensions. The comprehensive range of datapoints provided allow clients to build their own models and gain deep insights into companies' disclosure practices and performance.

ISS STOXX's Environmental and Social datapoints support alignment with established disclosure standards including but not limited to Sustainability Accounting Standards Board (SASB), Global Reporting Initiative (GRI), the European Sustainability Reporting Standards (ESRS), and Task Force on Climate-Related Financial Disclosures (TCFD).

Outputs

Environmental and Social Raw Data offers over 700 factors covering environmental, social, and sustainability governance raw data. The dataset includes both qualitative and quantitative datapoints as well as related source factors with detailed references and traceability where applicable. For the approximately 70 quantitative datapoints, the dataset includes three years of historical data. Environmental Raw Data comprises more than 300 data factors and their corresponding source factors. Social Raw Data comprises more than 460 data factors, in addition to an equivalent number of source factors.

Research Process

Environmental and Social Raw Data is based on publicly available information and is updated annually. The update cycle is determined by issuers' annual reports and sustainability reports.

The research process consists of:

- **Data collection:** Data is collected from company publications including public filings, annual reports, sustainability reports, climate reports, publicly available company policies, and information on company websites. Both quantitative and qualitative data are collected.
- **Quality assurance:** Data is subject to validation rules at entry level. Mutually dependent datapoints are subject to derivation rules to confirm concordance. Quantitative data is coupled to diagnostic tools that flag potentially significant deviations. In addition, experienced analysts review the accuracy of collected data.
- **Data verification:** A large portion of the dataset is available to companies, who have the opportunity to verify their data.

Use of Estimated Data

Environmental and Social Raw Data does not incorporate estimated data as input is purely based on reported data.

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ISS STOXX Sustainability enables investors to develop and integrate responsible investing policies and practices, engage on responsible investment issues, and monitor portfolio company practices through screening solutions. It also provides climate data, analytics, and advisory services to help financial market participants understand, measure, and act on climate-related risks across all asset classes. In addition, our Sustainability solutions cover corporate and country research and ratings enabling its clients to identify material social and environmental risks and opportunities. Sustainability solutions are provided by Institutional Shareholder Services Inc., an investment adviser registered under the U.S. Investment Advisers Act of 1940.

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