

S&P Global Sustainable1

S&P Global EU Sustainable Finance Disclosure Regulation Dataset

Notice of Methodology Enhancements

October 2024

S&P Global's EU Sustainable Finance Disclosures Regulation (SFDR) Dataset enables Financial Market Participants to start the process of disclosure at the entity-level and eventually at the product-level across a broad range of mandatory and opt-in principal adverse impact (PAI) indicators outlined by the SFDR. The data is updated on a quarterly basis to address any changes in the regulation or changes in the data sources. This notice describes the methodology enhancements that are currently under review and that S&P Global Sustainable1 intends to release in October Q4 2024. The methodology updates contained in this notice are currently under review and may be subject to change. The purpose of this notification is to ensure we maintain transparency in our methodological process and decisions with the market. The full release will be accompanied by a detailed methodology report describing the data sources, methods and assumptions used in the analysis, and a release note describing the impact of the methodology changes on the dataset.

Methodology Enhancements under Review

The following table describes the methodology enhancements that are under review and being considered for the upcoming release, the expected impact on the dataset, and the intended benefit of these enhancements for clients. The enhancements described below may be subject to change and the related expected impact may also differ from what has been described below as these updates are yet to be implemented and are under review.

Enhancement Name	Enhancement Description	Client Benefit	Expected Impact on EU SFDR Dataset
EVIC as of Date	A new column that records the extraction date of EVIC components, including market capitalization, equity, debt, assets and debt), is being added to the data table.	Enhanced transparency and visibility into the timing of the EVIC denominator calculations.	An additional column will be incorporated into the data table without affecting the existing methodology.

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