

Disclosure for Users and Issuers

S&P Global Sustainable1 – September 2026

ESMA requires ESG rating providers to publicly disclose information about their methodologies, data sources, governance, quality controls, and any material changes that may affect rating outcomes. These disclosures help users and issuers understand how ESG ratings are developed, maintained, and monitored over time. By providing clear and accessible information, the framework promotes transparency, consistency, and confidence in ESG ratings. Sustainable1 is committed to meeting these requirements and supporting stakeholders with meaningful insights into our rating processes and governance practices.

Disclosure Requirement	Sustainable1 Response
Any potential shortcomings of methodologies, and the measures taken to address those shortcomings	Shortcomings refer to known deficiencies, bugs, or issues within the methodology that are expected to be addressed in a future version. No such shortcomings are currently known. If S1 becomes aware of a shortcoming, whether identified internally or raised externally by clients, it is reported through the S1 Issues & Complaints process. This process includes analysis of the cause and impact, along with a description of the proposed remediation. Complaints Handling Policy
Policies for the revision of methodologies;	Sustainable1 Methodology and Model Policy
Date of the last revision of methodologies;	Each methodology document includes a version number and a version history that outlines the changes made in previous releases, providing transparency and enabling users to track the evolution of the methodology over time.
A more detailed explanation of data sources used, including whether public or non-public, whether subject to assurance engagement, and whether derived from the sustainability reporting standards developed pursuant to Articles 19a and 29b of Directive 2013/34/EU concerning sustainable economic activities and disclosure of information pursuant to Regulation (EU) 2020/852 and Regulation (EU) 2019/2088, including whether and how information on companies' transition plans derived from such sustainability reporting standards is used;	Detailed information on the data sources used in the development of each ESG rating is provided within the relevant methodology documentation. Data may be obtained from a combination of public and non-public sources, as applicable to the methodology, and may include information derived from company disclosures, regulatory filings, third-party data providers, and other relevant sources. Where non-public data is collected directly from entities, Sustainable1 utilizes a Data Collection Template supported by an appropriate non-disclosure agreement and managed in accordance with S&P Global Sustainable1 data privacy and data destruction requirements.
the policies for updating data and revising historical data, and the date of last updates of data;	Sustainable1 Methodology and Model Policy

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