

Company Data Needs for Step 1: Assess, Step 2: Prioritize and Step 3: Measure, Set & Disclose - Initial Freshwater SBTs

|   | Step 1: Assess   | Step 2: Interpret & prioritize   | Step 3: Measure baselines, set targets, & disclose (freshwater)  |
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| Direct operations                                       |  |  |  |
| Data needs  | <ul> <li><u>Required</u> for impact screening (Step 1a):         <ul> <li>List of economic activities involved in the company's direct operations (aligned with ISIC Group or other equivalent sectoral classification).</li> </ul> </li> <li><u>Required</u> for pressure assessment (Step 1b):         <ul> <li>Secondary data on pressures for all sites and locations within the company's organizational boundary.</li> <li>Secondary estimates of state of nature (SoN) values per location, at least to country level.</li> </ul> </li> <li><u>Recommended</u> for pressure assessment (Step 1b):         <ul> <li>Primary data on pressures for all sites and locations within the company's organizational boundary.</li> </ul> </li> </ul> | <ul> <li>Required for defining target boundaries:</li> <li>Data collected during Step 1:<br/>pressure data for all activities<br/>assessed, data on State of Nature<br/>(pressure-specific and general),<br/>and the locations of all sites</li> </ul> | <ul> <li>Required for target setting:</li> <li>Primary data on baseline pressure on water quantity</li> <li>Primary data on baseline pressure on water quality for point sources; secondary data on baseline for water quality for non-point sources.</li> </ul> |
| Associated with<br>what parts of the<br>company's data? | Operational sites within the company's organizational boundary with activities/commodities and their geographic locations.   | Operational sites (paired with activities<br>and commodities) and their geographic<br>locations.   | Activities in direct operations in each basin.   |

| Inputs and<br>outputs         | <ul> <li>Input: <ul> <li>List of all directly owned or operated sites, location, and activity/commodity involved.</li> </ul> </li> <li>Output: <ul> <li>Estimate of pressures per site/activity or product/commodity and state of nature (SoN) scores.</li> </ul> </li> </ul>   | Input:<br>• Long list of pressure and state of<br>nature (SoN) estimates per<br>operational site, output from Step<br>1<br>Output:<br>• Prioritized list of operational<br>site-location pairs                       | Input: <ul> <li>Aggregated baseline pressures on water quantity for each basin</li> <li>Aggregated baseline pressures on water quality for each basin</li> </ul> Output: <ul> <li>Ambition levels for water quantity targets</li> <li>Ambition levels for water quality targets</li> </ul>               |
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| Upstream           Data needs | <ul> <li>Required for impact screening (Step 1a): <ul> <li>List of goods and services procured from upstream suppliers (Tier 1)</li> </ul> </li> <li>Required for pressure assessment (Step 1b): <ul> <li>Commodities or activities associated with all of the company's overall spend (Tier 1).</li> <li>List of high-impact commodities (both in raw and processed form) in the company's sourcing and upstream activities.</li> <li>Estimated volume or spend on high-impact commodities and other goods or services (e.g., distribution) procured from upstream suppliers.</li> <li>Estimated or modeled locations for highest-impact activity, by pressure, for each commodity/activity.</li> <li>Secondary estimates of state of nature (SoN) values per location, at least to country level.</li> </ul> </li> <li>Recommended for impact screening: <ul> <li>Primary data on pressures (if available from Tier 1 or for commodities with high</li> </ul> </li> </ul> | Required for determining the target<br>boundary:<br>• Data collected during Step 1: data<br>on pressures, states, and<br>locations of highest impact<br>activities in production chain of<br>high impact commodities | <ul> <li>Required for target setting:</li> <li>Primary data on baseline pressure on water quantity if available, secondary data otherwise.</li> <li>Primary data on baseline pressure on water quality for point sources; secondary data on baseline for water quality for non-point sources.</li> </ul> |

|                                     | <ul> <li>Secondary data on pressures for all other commodities and activities.</li> </ul>  |   |   |
|-------------------------------------|--|---|---|
| what parts of the well a            | vities related to high-impact commodities as as all other activities accounting for their nd for Tier 1.   | Activities and commodities (paired with locations)  | Activities in upstream scope in each<br>basin   |
| Inputs and<br>outputs<br>Outpu<br>• | <ul> <li>List of procurement and activities (paired<br/>with supplier location or sourcing<br/>location) and including spend or volume.</li> </ul> | Input:<br>• Long list of pressure and SoN<br>estimates per procurement or<br>activity, output from Step 1<br>Output:<br>• List of prioritized<br>activity/commodity and<br>location-pairs | Input:Aggregated baseline<br>pressures on water quantity<br>for each basinAggregated baseline<br>pressures on water quality<br>for each basinOutput:Ambition levels for water<br>quantity targets<br>a Ambition levels for water<br>quality targets |