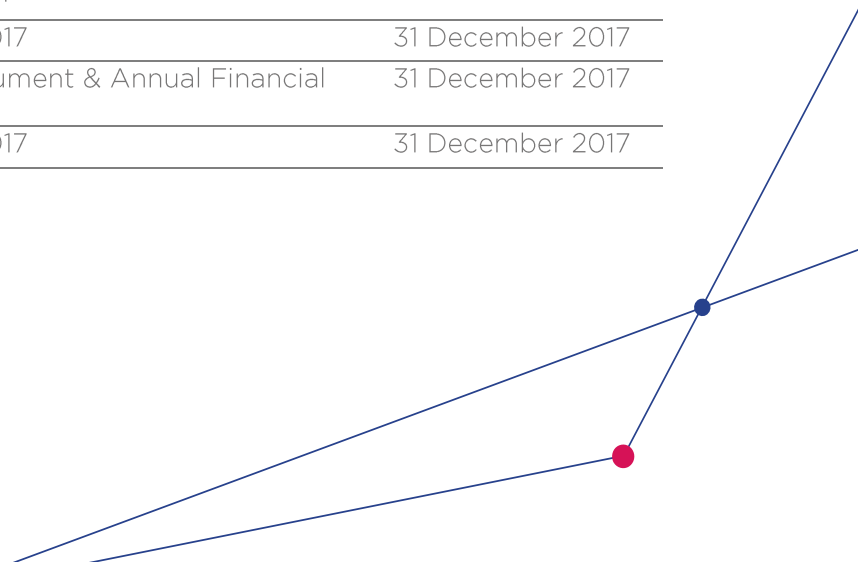


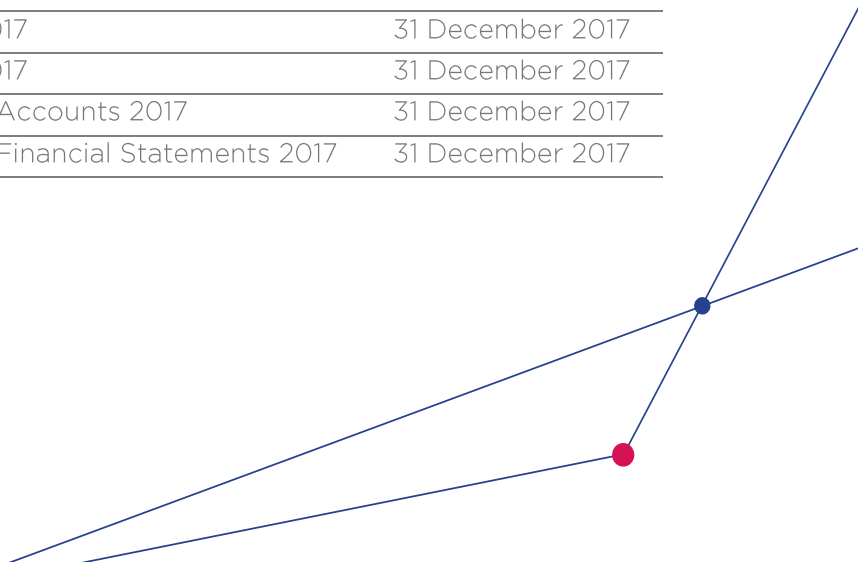
Information sources by company for the 80 sample

The management reports of the following 80 companies were reviewed as part of CDSB's research for the First Steps: Corporate climate and environmental disclosure under the EU Non-Financial Reporting Directive publication. This joint CDSB-CDP report was launched on 29 November 2018. Download the report at cdsb.net/NFRreview.

Company (or Group)	Source document reviewed	Financial year end
Air Liquide	Reference Document including the Annual Financial Report 2017 (Combined)	31 December 2017
Airbus	Annual Report 2017	31 December 2017
Allianz	Annual Report 2017	31 December 2017
Anheuser Busch In-Bev	Annual Report 2017	31 December 2017
Atlas Copco	Annual Report 2017	31 December 2017
Audi	Annual Report 2017	31 December 2017
Axa	Registration Document & Annual Financial Report 2017	31 December 2017
Bankia	Annual Report 2017	31 December 2017
Barclays	Annual Report 2017	31 December 2017
BASF	Report 2017	31 December 2017
BAT	Registration Document & Annual Financial Report 2017 (Combined)	31 December 2017
BBVA	Annual Report 2017	31 December 2017
BMW	Annual Report 2017	31 December 2017
BNP Paribas	Registration Document & Annual Financial Report 2017 (Combined)	31 December 2017
Boliden	Annual Report 2017	31 December 2017
BP	Annual Report & Form 20-F 2017	31 December 2017
Brembo	Annual Report 2017	31 December 2017
Caixa	Integrated Corporate Report 2017	31 December 2017
Coca Cola	Annual Report & Form 20-F 2017	31 December 2017
Continental	Annual Report 2017	31 December 2017
Crédit Agricole	Registration Document 2017	31 December 2017
CRH	Annual Report & Form 20-F 2017	31 December 2017
CTT	- Corporate Governance Report 2017 - Management Report 2017	31 December 2017
Daimler	Annual Report 2017	31 December 2017
Danone	Registration Document & Annual Financial Report 2017	31 December 2017
Danske	Annual Report 2017	31 December 2017

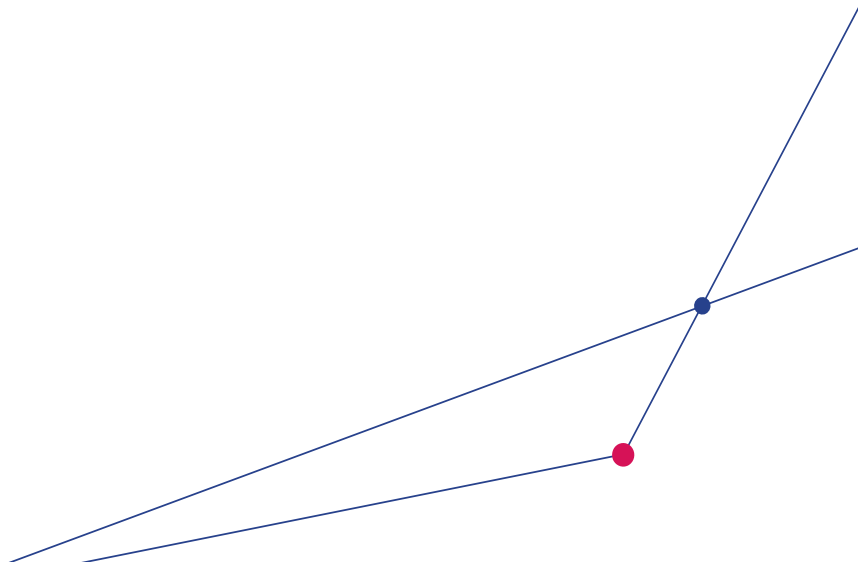


Deutsche Bank	- Annual Report 2017 - Non-financial Report 2017	31 December 2017
Deutsche Post	Annual Report 2017	31 December 2017
Diageo	Annual Report 2018	30 June 2018
DSM	Integrated Annual Report 2017	31 December 2017
EDF	Reference Document including the Annual Financial Report 2017 (Combined)	31 December 2017
Enel	- Annual Report 2017 - Consolidated Non-financial Statement	31 December 2017
Eni	Integrated Annual Report 2017	31 December 2017
Ferrovial	Integrated Annual Report 2017	31 December 2017
Galp	Annual Report and Accounts 2017	31 December 2017
Heineken	Annual Report 2017	31 December 2017.
Henkel	Annual Report 2017	31 December 2017
HSBC	Annual Report & Accounts 2017	31 December 2017
IAG	Annual Report & Accounts 2017	31 December 2017
Iberdrola	Integrated Report 2017	31 December 2017
Imperial Brands*	Annual Report & Accounts 2017	30 September 2017
Indus	Annual Report 2017	31 December 2017
ING	Annual Report 2017	31 December 2017
Intesa	Annual Report 2017	31 December 2017
KBC Group	Annual Report 2017	31 December 2017
Kingspan	Annual Report & Financial Statements 2017	31 December 2017
Klépierre	Registration Document 2017	31 December 2017
LANXESS	Annual Report 2017	31 December 2017
Linde	Financial Report 2017 (includes governance and management report)	31 December 2017
Lloyds Banking Group	Annual Report and Accounts 2017	31 December 2017
L'Oréal	- Annual Report 2017 - Registration Document 2017	31 December 2017
Maersk	Annual Report 2017	31 December 2017
Metsa Board	Annual Report 2017	31 December 2017
Munich Re	Group Annual Report 2017	31 December 2017
National Grid	Annual Report & Accounts 2017/2018	31 March 2018
Nordea	Annual Report 2017	31 December 2017
Novozymes	Annual Report 2017	31 December 2017
Prudential	Annual Report 2017	31 December 2017
RBS	Annual Report & Accounts 2017	31 December 2017
Reckitt Benckiser	Annual Report & Financial Statements 2017	31 December 2017



Red Eléctrica	Consolidated Annual Accounts 2017	31 December 2017
Rio Tinto	Annual Report 2017	31 December 2017
Safran Group	Registration Document including the Annual Financial Report 2017 (Combined)	31 December 2017
Santander	Annual Report 2017	31 December 2017
SCA	Annual & Sustainability Report 2017 (Combined)	31 December 2017
Schneider Electric	Registration Document & Financial and Sustainable Development Annual Report 2017 (Combined)	31 December 2017
Shell	Annual Report & Form 20-F 2017	31 December 2017
Siemens*	Annual Report 2017	30 September 2017
Signify	Annual Report 2017	31 December 2017
SNAM	Annual Report 2017	31 December 2017
Societe Generale	Registration Document & Annual Financial Report 2017 (Combined)	31 December 2017
Standard Chartered	Annual Report 2017	31 December 2017
Symrise	- Corporate Report 2017 - Group Management Report 2017	31 December 2017
Total	Registration document including the annual financial report 2017	31 December 2017
Unicredit	Consolidated Reports & Accounts 2017	31 December 2017
Unilever	Annual Report and Accounts 2017	31 December 2017
Van Lanschot Kempen	Annual Report 2017	31 December 2017
Vinci	Annual Report 2017	31 December 2017
Volkswagen	Annual Report 2017	31 December 2017
Volvo	Annual & Sustainability Report 2017 (Combined)	31 December 2017

* Note that the disclosure obligations related to environmental matters under the Directive (Article 4 (Transposition)) cover financial years commencing on or after 1 January 2017. Therefore, both Imperial Brands' 2017 Annual Report and Accounts, and Siemens' 2017 Annual Report would not fall within the Directive's disclosure obligation until their next annual report (which had not yet been published at this time this research was conducted).



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