

Table 6

### Agriculture, Food, and Forest Products Group Metrics – Illustrative Examples









Agriculture, Food, and Forest Products Group organizations should consider providing key metrics related to the implications of GHG emissions, energy and water on the financial aspects related to revenue, costs, assets, liabilities, and capital allocation. [Appendix 2](#) includes definitions of the abbreviations used in “Unit of Measure.”

AGRICULTURE, FOOD, AND FOREST PRODUCTS GROUP METRICS – ILLUSTRATIVE EXAMPLES						Beverages	Agriculture	Packaged Foods and Meats	Paper and Forest Products
Financial Category	Climate-Related Category	Example Metric	Unit of Measure	Alignment	Rationale for Inclusion				
Revenues	Risk Adaptation & Mitigation	Revenues/savings from investments in low-carbon alternatives (e.g., R&D, equipment, products or services)	Local currency	CDP: CC3.2, 3.3, 6.1	New products and revenue streams from climate-related products and services and the return on investments of CapEx projects that create operational efficiencies.				
Expenditures	Risk Adaptation & Mitigation	Expenditures (OpEx) for low-carbon/water alternatives (e.g., R&D, equipment, products, or services)	Local currency	GRI: G4-OG2 CDP: EU4.3	Expenditures for new technologies are needed to manage transition risk. The level of expenditures provides an indication of the level to which future earning capacity of core business might be affected.				
Expenditures	Water	Total water withdrawn and total water consumed	Cubic meters	SASB: CN0101-06	Water stress can result in increased cost of supply, factual inability to produce, and/or legislation to regulate water withdrawal for production. The quantity of water consumed and percent withdrawn in high water-stress areas inform the risk of significant costs or limitations to production capacity.				
Expenditures	Water	Percent of water withdrawn and consumed in regions with high or extremely high baseline water stress	Percentage	SASB: CN0101-06					
Assets	Water	Amount of assets committed in regions with high or extremely high baseline water stress	Number of assets, value, percentage of total assets	SASB: IF0101-06	Water stress can result in limitations to production capacity or enforced demolition of assets. The level of assets in high water-stress areas informs the potential implications on asset valuation.				
Assets	GHG Emissions	Non-mechanical (Scope 1): Emissions from biological processes	MT of CO <sub>2</sub> e	CDP: FBT 1.3c	For agriculture, non-mechanical emissions sources are greater than mechanical sources. Reliance on biological systems means emissions or removals of GHGs generally occurs through much more complex mechanisms than emissions from mechanical equipment used on farmland. It is important to understand the scope of an organization’s land-related biological emissions, as well as recent or potential changes due to continuous processes and/or discrete events, to assess the financial and regulatory impact on an organization’s production and land use.				

Table 6

## Agriculture, Food, and Forest Products Group Metrics – Illustrative Examples *(continued)*

### AGRICULTURE, FOOD, AND FOREST PRODUCTS GROUP METRICS – ILLUSTRATIVE EXAMPLES

Financial Category	Climate-Related Category	Example Metric	Unit of Measure	Alignment	Rationale for Inclusion	Beverages	Agriculture	Packaged Foods and Meats	Paper and Forest Products
Assets	GHG Emissions/Land Use	Land use change (Scope 1): Changes of carbon stocks as a result of land use and land use changes (e.g., from the conversion of native habitats into farmlands)	MT of CO <sub>2</sub> e	CDP: FBT 1.3c	For agriculture, non-mechanical emissions sources are greater than mechanical sources. Reliance on biological systems means emissions or removals of GHGs generally occurs through much more complex mechanisms than emissions from mechanical equipment used on farmland. It is important to understand the scope of an organization's land-related biological emissions, as well as recent or potential changes due to continuous processes and/or discrete events, to assess the financial and regulatory impact on an organization's production and land use.				
Expenditures	GHG Emissions	Mechanical (Scope 1): Emissions from equipment or machinery operated on farms/plants	MT of CO <sub>2</sub> e	SASB: CN0101-01, CDP FBT 1.3b	Relatively high carbon emissions in the value chain are expected to result in regulations (including carbon prices) to drive lower emissions from products. This can result in a significant decrease in future earning capacity.				
Expenditures	GHG Emissions	Purchased energy (Scope 2): Emissions from purchased heat, steam, and electricity consumed on the farm /plant	MT of CO <sub>2</sub> e	CDP: FBT 1.3b					
Assets	Risk Adaptation & Mitigation	Investment (CapEx) in low-carbon/water alternatives (e.g., capital equipment or assets)	Local currency	GRI: G4-OG2 CDP: EU4.3	Investments in new technologies are needed to manage transition risk. The level of investment provides an indication of the level to which future earning capacity of core business might be affected.	