

Table 4

### Transportation Group Metrics – Illustrative Examples

Transportation Group organizations should consider providing key metrics related to the implications of GHG emissions and energy/fuel 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.”

TRANSPORTATION GROUP METRICS – ILLUSTRATIVE EXAMPLES						Air Freight	Passenger Air	Maritime	Rail	Trucking	Automobiles
Financial Category	Climate-Related Category	Example Metric	Unit of Measure	Alignment	Rationale for Inclusion						
Revenues	Energy/Fuel	Sales-weighted average fleet fuel economy, by region and weight/number of people transported	MPG, L/Km, gCO <sub>2</sub> e/Km, Kg transported	SASB: TR0101-09	Fuel costs and associated emissions are high-priority issues for transportation companies. Understanding how an organization is managing a transition to more efficient equipment will provide insight into potential cost and regulatory impacts.	■	■	■	■	■	■
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, CC6.1 SASB: TR0102-4	New products and revenue streams from climate-related products and services and the return on investments of CapEx projects that create operational efficiencies.	■	■	■	■	■	■
Revenues	Risk Adaptation & Mitigation	Vehicle sales (historical, current and projected) by category (e.g., gas vehicles, diesel vehicles, battery electric vehicles, plug-in hybrid electric vehicles, alternative-powered vehicles (LPG, CNG, fuel cells, compressed air)	Number of vehicles sold, value of vehicles sold	SASB: TR0101-10	New technologies are needed to manage transition risk, and demand will grow for lower-carbon product alternatives. Organizations with stronger offerings of low-carbon alternative products in their core business will be better positioned for success in the low carbon economy.						■
Revenues	Risk Adaptation & Mitigation	Energy Efficiency Design Index (EEDI) for new ships	Grams of CO <sub>2</sub> e per ton-nautical mile	SASB: TR0301-05	Per the IMO, all ships built since January 2013 should be compliant with EEDI efficiency standards. A larger percentage of EEDI equipment within an organization’s fleet (i.e., lower emissions-intensity fleet overall) would indicate better positioning for transition to a low-carbon economy where efficiency regulations could financially affect organizations.			■			
Expenditures	Risk Adaptation & Mitigation	Expenditures (OpEx) for R&D for low-carbon transportation equipment or transportation services	Local currency	SASB: TR0201-F (Age of fleet)	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.	■	■	■	■	■	■

Table 4

**Transportation Group Metrics – Illustrative Examples** (continued)

TRANSPORTATION GROUP METRICS – ILLUSTRATIVE EXAMPLES						Air Freight	Passenger Air	Maritime	Rail	Trucking	Automobiles
Financial Category	Climate-Related Category	Example Metric	Unit of Measure	Alignment	Rationale for Inclusion						
Expenditures	Energy/Fuel	Total fuel consumed and percent renewable for road, airlines, marine, rail	GJ, percentage	SASB: TR0201,2-03, TR0301-03, TR0401-03	In the transition to a low-carbon economy, fossil fuels will phase out whereas renewable energy will phase in. The percentage of these energy sources embedded in current assets informs the level to which future earning capacity of core business might be affected or asset value impaired.	■	■	■	■	■	■
Expenditures	GHG Emissions	Road vehicles—Geographic breakdown of GHG emissions and/or emission intensity of products for key geographies against regulatory requirements/targets	MT of CO <sub>2</sub> e or CO <sub>2</sub> e/Km	CDP: AU2.3	Part of transition risk is the potential implementation of product-efficiency regulations by geography. It is important to understand how organizations are operating within these geographies and the potential exposure/impact of noncompliance.					■	■
Assets	GHG Emissions	Life cycle reporting of GHG emissions of Transportation products (air, ship, rail, truck, auto)	MT of CO <sub>2</sub> e	SASB: TR0101-01/02/03, TR0102-02/05/06	How an organization manages its product life cycle emissions and utilization of raw materials will provide insight into the organization’s ability to adapt to a low-carbon economy.	■	■	■	■	■	■
Assets	Risk Adaptation & Mitigation	Investments (CapEx) in low-carbon transportation equipment or transportation services	Local currency	SASB: TR0201-F (Age of fleet)	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.	■	■	■	■	■	■