

## Moody's Greenhouse Gas (GHG) Emissions Data

### Reported and estimated Scope 1, 2, 3 emissions data for public and private companies

- Moody's GHG Emissions Data is a database of historical and current companies' greenhouse gas emissions, either disclosed according to the Greenhouse Gas Protocol standards or estimated based on in-house developed estimation models for over **80 million companies**.
- Our dataset also provides revenue and firmographic data from Moody's Orbis database to support the calculation of economic carbon intensity metrics.



### Robust data-driven methodology

In the absence of company-reported Scope 1, 2, and 3 emissions in the two years prior to the most recent terminated fiscal year or when information disclosed for the most recent terminated fiscal year is insufficient, we estimate these emissions using a group of machine-learning models.

- The machine-learning model is a tool designed to extend the range of available carbon footprint data. It offers estimated emissions data for businesses of all sizes and covers a diverse array of sectors in both developed and emerging markets. The sophisticated ensemble of machine-learning models is trained on eight years of reported carbon emissions data from over 5,000 firms globally. This tool provides estimates of Scope 1, 2, and 3 emissions for companies operating in more than 600 industries across 219 countries and overseas territories.

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- The model's estimating capabilities are driven by a variety of factors, including a firm's size, industry, and location as well as several macroeconomic indicators and sustainability metrics.

## How can Moody's GHG Emissions Data be used?

Our GHG Emissions Data helps underwriters, loan officers, investors, and other stakeholders understand companies' real impacts and respond to disclosure regimes' needs such as those from the International Sustainability Standards Board (ISSB), the Corporate Sustainability Reporting Directive (CSRD), the Task Force on Climate-related Financial Disclosures (TCFD), and the Sustainable Finance Disclosures Regulation (SFDR), among others.

### Banks, (re)insurers, and corporates can use GHG Emissions Data to:

- **Assess and monitor** GHG emissions and associated transition risks for portfolios.
- **Define and track progress** on net-zero and emission reduction objectives.
- **Analyze** GHG emissions at different levels (such as the portfolio, region, sector, and entity level).
- **Measure and report** financed emissions and insurance-associated emissions aligned to Partnership for Carbon Accounting Financials standards.
- **Integrate values** into investment processes (i.e., low emission portfolios by excluding those with high emissions).
- **Benchmark portfolio metrics** against indexes or other portfolios.



For more information, or to reach our Emissions Subject Matter Experts (SMEs), please contact [clientservices@moodys.com](mailto:clientservices@moodys.com).

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