



SUSTAINABLE ECONOMY INTELLIGENCE

Corporate Knights Inc.

The companies pioneering the sustainable economy of today will own the economy of tomorrow.

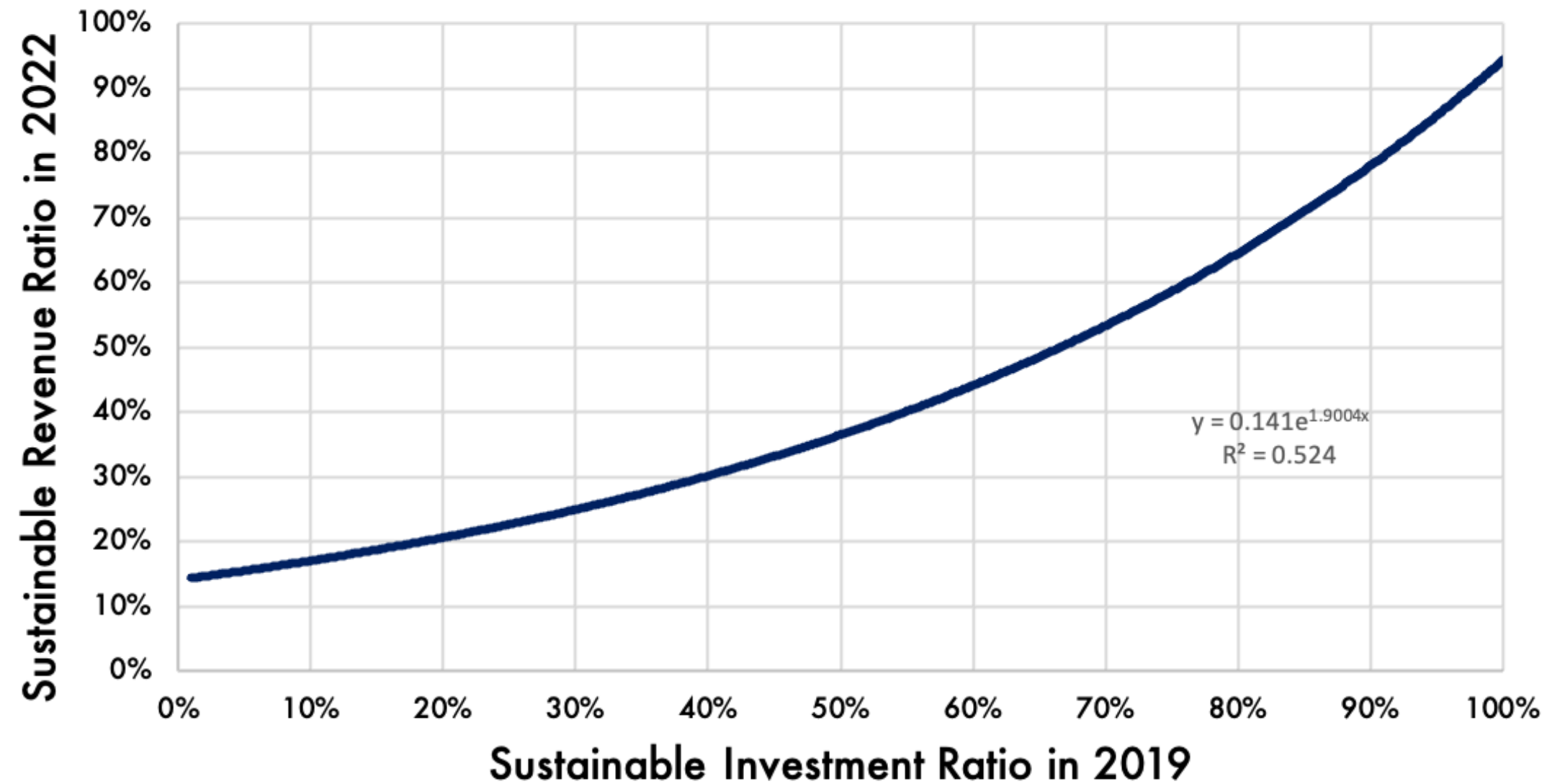
**The time to get
in is now.**



Since 2019, we have measured how the revenue and CapEx of 2,800+ global companies align with a leading edge roadmap of the sustainability transition.

THE PATTERN IS CLEAR

Companies that lead in sustainable investment lead in sustainable revenue.



“

Climate Action 100+ is the most significant global investor engagement on climate change, representing almost \$70 trillion in assets. In order to measure their success, **we need data like green revenue and green CapEx**. That's where Corporate Knights comes in.

”

**Jane Ambachtsheer,
Global Head of Sustainability
BNP Paribas Asset Management**



DATA THAT REVEALS WHO IS WALKING THE TALK ON SUSTAINABILITY

No other data providers are approaching the quantification of sustainable CapEx in this way and to this depth.

Since 2019, we have identified:

\$13.5 trillion

SUSTAINABLE REVENUE*

\$2.5 trillion

SUSTAINABLE INVESTMENT**

*Sustainable Revenue represents over 6% of total revenue in companies covered by Corporate Knights.

**Sustainable CapEx (the largest segment of Sustainable Investment) represents over 11% of total CapEx in companies covered by Corporate Knights.



Sustainable Economy Intelligence follows the money to find the companies that are leading the transition to the low-carbon economy through their SDG-aligned product/service offerings and investments (CapEx, R&D and acquisitions) by mapping revenues and investments against the Corporate Knights Sustainable Economy Taxonomy.

This critical research offers actionable trend analysis covering companies' revenues and investments.

"While net zero commitments are the foundation of a net zero transition strategy, **CapEx is indicative of what companies actually intend to do.**"

Climate Action 100+



OVERVIEW

ENTITY

2,800+ global, publicly-traded companies, all industries (financial & non-financial)

HISTORY

2019, 2020, 2021, 2022

DATA SOURCES

Data pull from company reports + direct engagement with companies

FRESHNESS STANDARD

Company financial results translated into sustainable revenue and investment as quickly as possible

Sustainable Economy Intelligence covers a subset of 2,800+ companies capturing five pivotal groups:

1. The 100 Biggest Emitters globally (publicly traded)
2. Transition Pathways Initiatives (TPI) companies
3. S&P 500 companies
4. MSCI All Country World Index (ACWI) ETF companies
5. S&P/TSX Composite

INCLUSIONS

Sustainable Revenue & Investment + SDG mapping

Ratios & Raw Data

Growth vs. Maintenance CapEx

Projected Investments



“

Corporate Knights' research distills how companies make and invest their money, revealing **who is walking the sustainability talk.**

”

**Fate Saghir,
SVP, Head of Sustainability and Head of Marketing
Mackenzie Investments**



ABOUT THE CORPORATE KNIGHTS SUSTAINABLE ECONOMY TAXONOMY

In 2018, Corporate Knights committed to developing a taxonomy for measuring corporate contributions to a sustainable economy by mapping revenues and investments against defined standards, with close alignment to the [UN Sustainable Development Goals](#) and [EU Taxonomy](#).

The same definitions of sustainable are used for the four types of data that can be tracked using our [Sustainable Economy Taxonomy](#): revenue, CapEx, R&D and acquisitions.

The Sustainable Economy Taxonomy includes definitions for each of the categories, including certifications and ecolabels (and related thresholds) accepted by Corporate Knights as validation of sustainable revenue or investment. It is a living document, with suggestions from stakeholders helping to serve continuous improvement.

Read the taxonomy [Governance and Method Overview](#) for more information.

SYNTHESIS

The Sustainable Economy Taxonomy is informed by a synthesis of, among others, these sources and best practices.

EU Taxonomy for Sustainable Activities

Designed to support the transformation of the EU economy to meet its European Green Deal objectives. As a classification tool, the [EU Taxonomy](#) seeks to provide clarity for companies, capital markets, and policy makers on which economic activities are environmentally sustainable.



Climate Bonds Taxonomy

The [Climate Bonds Taxonomy](#) is a guide to climate aligned assets and projects. It is a tool for issuers, investors, governments and municipalities to help them understand what the key investments are that will deliver a low carbon economy.



Sustainability Accounting Standards Board

[SASB Standards](#) identify the subset of environmental, social, and governance issues most relevant to financial performance in each of 77 industries. They are designed to help companies disclose financially-material sustainability information to investors.



Sustainable Finance Action Council

The Sustainable Finance Action Council (SFAC) released their [roadmap report](#) in February 2023, which includes 10 recommendations addressing the merits, design and implementation of a green and transition finance taxonomy for Canada. A detailed taxonomy is expected to be published by 2025.



CERTIFICATIONS

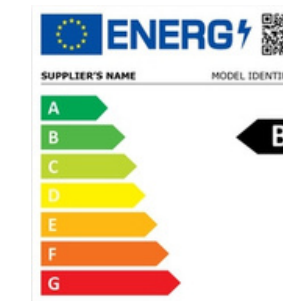
Corporate Knights reviewed over 400 of the leading global sustainability certifications and identified those that meet a high standard of sustainability. We count revenues earned from credible sustainability certifications that meet these conditions:



1. Fully disclosed, credible and stringent methodology
2. Certification subject to 3rd party verification
3. Requirement to maintain certification
4. Concerned with both outcome and process
5. Governance structure of the certifying body prevents greenwashing

EXAMPLE
TAXONOMY
TIER 1:
GREEN
PRODUCTS

CERTIFICATION	REVENUE COUNTED AS SUSTAINABLE
Green Seal-certified	100%
Blue Angel	100%
Cradle-to-Cradle certified	100%
EcoLeaf-certified	100%
EcoMark Japan-certified	100%
Ecologo Certified	100%
Energy Star Most Efficient	50%
Energy Star	25%
EU Energy Label Efficiency Class A-C	50%
EU Energy Label Efficiency Class D-G	0%



The Corporate Knights Sustainable Economy Taxonomy

A TRUSTED GLOBAL SUSTAINABILITY STANDARD



Powers corporate sustainability reporting



Companies that use the Corporate Knights standard to publicly report their SDG-aligned revenues.

Powers Climate Arc's AGM Tool for Climate Action 100+ investors

Powers The Banker's annual Sustainable Banking League Tables

Powered the inaugural Terra Carta Seal launched by HRH The Prince of Wales

Powers the Global 100 Most Sustainable Corporations in the World Index



The world's top performing global equity ESG index over the past two decades [CKG100]

climate arc

The Banker

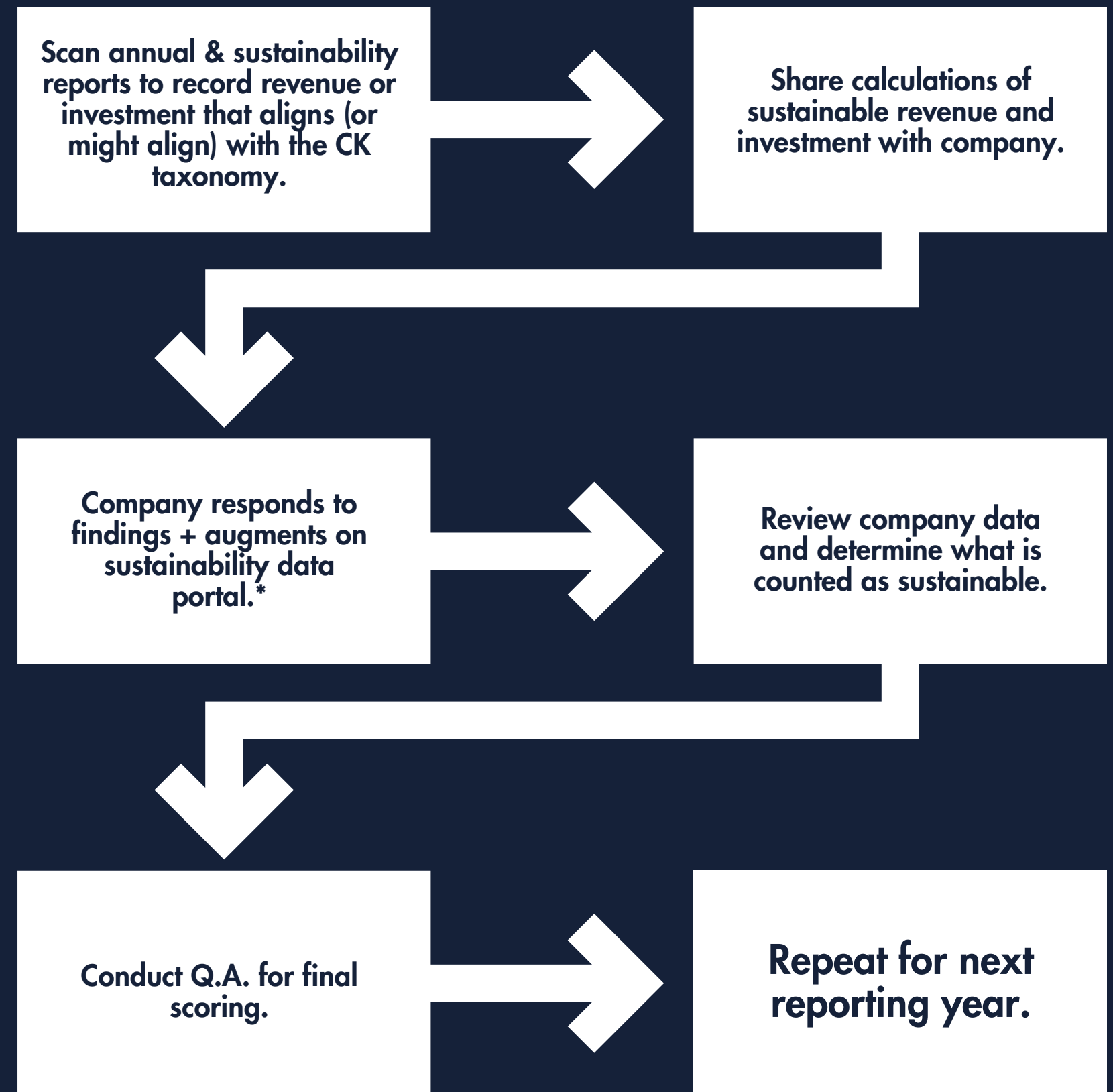


GLOBAL100





HOW WE FIND NEEDLES IN HAYSTACKS



***500+ companies with \$17 trillion in market value engage with CK directly.**



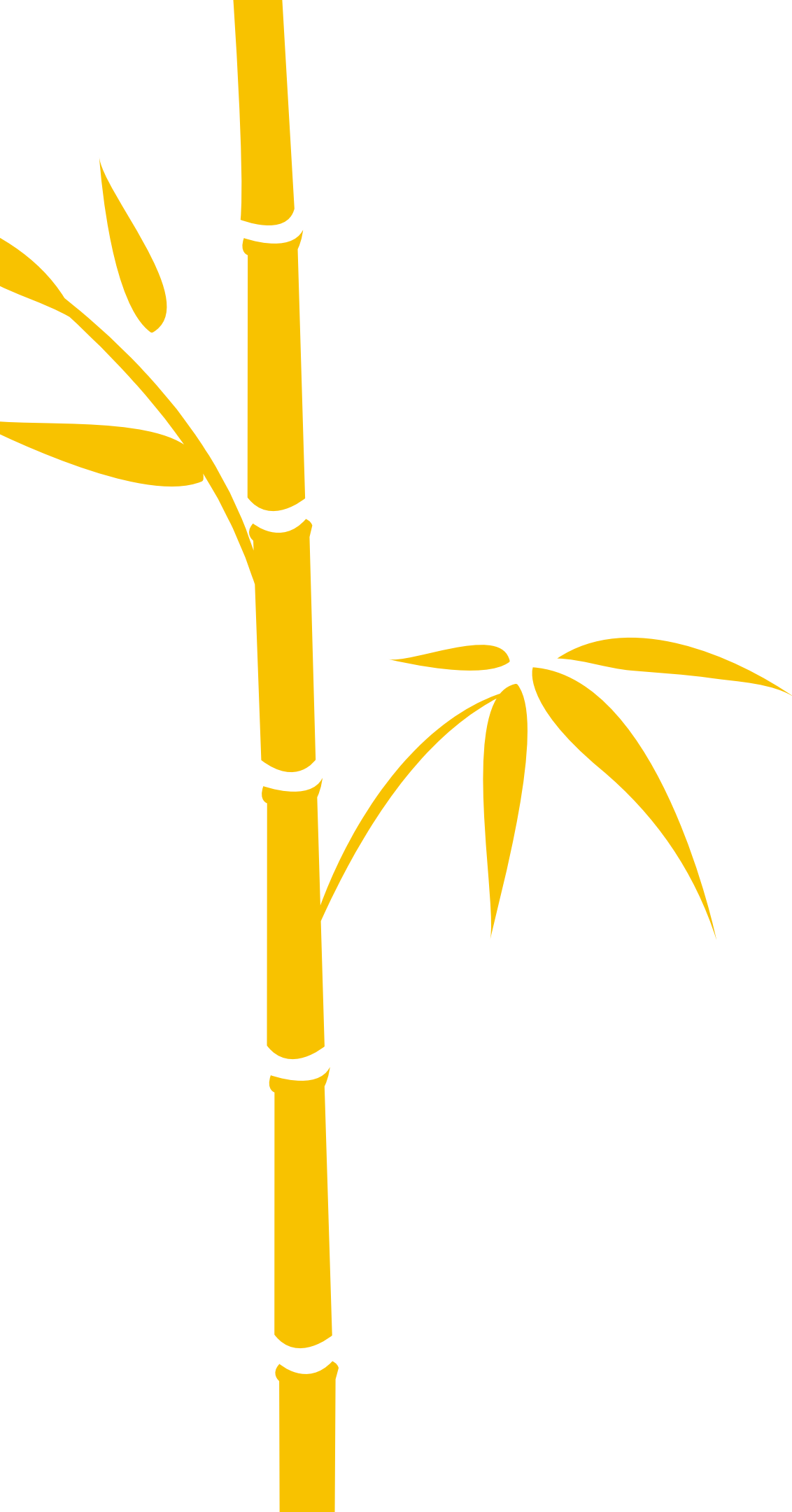
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Corporate Knights is **one of the most advanced practitioners** seeking ESG correlation to core business metrics such as revenue growth, cost reduction and profitability.

”

**Michael E. Porter,
Harvard Business School**





POWER YOUR INVESTMENT STRATEGY WITH CORPORATE KNIGHTS INTELLIGENCE

Toby Heaps

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