

APPENDIX 1: METHODOLOGY DETAILS

Scoring Methodology

Category	Criteria ID	Criteria	Full points (4)	Half points (2)	No points (0)
Climate risk acknowledgement	1	Acknowledgment of climate-related risk	Climate-related risk is incorporated into the company's business strategy and determined to have financial impact	Climate-related risk is acknowledged in company reports but not explicitly incorporated into the company's business strategy or financial planning	Climate-related risk is not acknowledged in company reports
GHG emissions reporting	2	Scope 1, 2, and 3 reporting	The company reports scope 1, 2, and 3 emissions in alignment with the GHG Protocol	Company reports scope 1 and 2, but doesn't report scope 3 emissions	The company does not report GHG emissions
	3	Third party verification	The company reports GHG emissions with reasonable assurance	The company reports GHG emissions with limited assurance	The company's GHG emissions are not verified by a third party
	4	Separate reporting of offsets and credits	The company reports the use of carbon credits and offsets separately from GHG emissions, or does not use carbon credits to offset emissions	The company reports the use of carbon credits and offsets separately from GHG emissions for at least scope 3	The company does not report the use of carbon credits or offsets separately from GHG emissions
Target setting	5	SBTi-validated 1.5 degrees Celsius target	The company has an SBTi-validated emissions reduction target that is aligned with 1.5 degrees C and inclusive of scope 3 emissions	The company has an SBTi-validated 1.5 degrees C target that is not inclusive of Scope 3 emissions	The company does not have an SBTi-validated 1.5 degrees C target
	6	GHG absolute emissions reduction target	The company has an absolute GHG emissions reduction target that includes scope 3 emissions and is not dependent on the use of carbon removals	The company has an absolute GHG emissions reduction target that includes scope 3 but it is reliant on carbon removals	The company has no absolute GHG emissions reduction targets that include scope 3
	7	Reporting of progress toward GHG emissions reduction targets	The company discloses progress toward its GHG emissions reduction target(s) it has achieved to date	The company discloses progress toward its GHG emissions reduction target(s) but disclosure of progress may be incomplete or unclear	The company has not disclosed progress toward its GHG emissions reduction target(s) or has no such target

Category	Criteria ID	Criteria	Full points (4)	Half points (2)	No points (0)
Methane reporting	8	Methane emissions reporting	Company reports absolute methane emissions in CO2e or CH4	Company reports methane emissions intensity	Company does not report on methane emissions
	9	Disaggregated livestock emissions reporting	Company reports livestock emissions at least for scope 3 in CH4	Company reports livestock emissions at least for scope 3 in CO2e	Company does not report livestock emissions in disaggregated form
	10	Dissaggregated livestock methane emissions reporting from major sources	Company reports methane emissions in disaggregated form for all major sources (enteric fermentation, manure management, feed production, and food loss and waste)	Company reports methane emissions in disaggregated form for at least enteric fermentation and manure management	Company does not report methane emissions in disaggregated form
Methane commitments and action plan	11	Absolute livestock methane specific commitment	Company has a target to reduce livestock-related methane emissions across its entire value chain by at least 30% below 2020 levels by 2030	Company has a target to reduce livestock-related methane emissions or has a broader livestock or dairy emissions reduction target (not methane-specific)	Company has no commitment to reduce emissions from livestock
	12	Livestock methane emissions action plan	Company has developed an action plan consistent with its livestock methane emissions reduction targets	Company has developed an action plan consistent with a broader dairy/livestock emissions target	Company has no action plan to reduce emissions from livestock
	13	Livestock methane emissions action plan details	The company's action plan lists specific activities and the associated expected livestock methane emissions reductions	The company's action plan lists specific activities and the associated dairy or livestock emission reductions	Company has no action plan to reduce emissions from livestock, or the action plan significantly lacks detail

Meat and Dairy Climate Reporting Scorecard

Disaggregated by 13 scoring criteria

See Scorecard Methodology (previous table) for a description of the criteria and scoring methodology. Dashes are used to indicate insufficient information to score the company on that criteria.

	1	2	3	4	5	6	7	8	9	10	11	12	13
Tyson Foods	2	0	0	0	0	-	0	0	0	0	0	0	0
Danish Crown	4	4	-	0	2	0	4	0	2	1	0	0	0
WH Group	2	4	-	0	0	0	0	0	0	0	0	0	0
JBS	2	0	0	0	0	0	0	0	0	0	0	0	0
Marfrig	2	4	2	0	2	0	4	0	0	0	0	0	0
Fonterra	2	4	2	0	2	0	4	0	2	0	2	2	2
Dairy Farmers of America	0	0	0	0	0	2	2	0	0	0	0	0	0
Le Groupe Lactalis	2	2	2	0	4	-	2	0	0	0	0	0	0
Nestlé	2	4	2	2	4	2	4	4	2	0	2	2	2
Arla Foods	2	4	4	0	2	0	2	0	2	0	0	2	2
FrieslandCampina	4	4	2	0	4	-	2	0	2	0	2	2	0
Danone	2	4	2	0	4	2	4	4	2	0	4	4	0
DMK Group	0	0	0	0	2	2	0	2	0	0	0	0	0
Saputo	2	4	2	0	2	0	2	0	2	0	0	0	0