

# Climate Intelligence Disclosure Table

15 June 2026

This table presents the minimum public disclosures required under Annex III, point 1, of the ESG Rating Regulation in the order and grouping set out in the Annex to the Commission Delegated Regulation (the RTS), as required by Article 2(1). Under Article 2(2), each disclosure is cross-referenced, via hyperlink, to where it is made available. References are to the Climate Intelligence Transition Assessment Methodology, Version 2026.2, unless the row indicates a separate disclosure.

Annex III.1	Delegated Regulation	Topic	Location of disclosure (methodology v2026.2)	Link
<b>Rating Product Disclosures</b>				
Annex III.1.f	Article 3(1)	<b>Objective; risk / impact / double materiality</b>	5.2 Objective; Materiality basis	<a href="#">Link</a>
Annex III.1.g	Article 3(2)	<b>Scope (E, S, G or specific issue)</b>	5.2 Scope and topics	
Annex III.1.h	N/A	<b>E/S/G weighting (aggregated ratings)</b>	Not applicable: single-factor (environmental) product; no E/S/G aggregation (5.2)	
Annex III.1.i	N/A	<b>Topics covered; ESRS correspondence</b>	5.2 Scope and topics; illustrated in Appendix 6	
Annex III.1.j	N/A	<b>Absolute or relative value</b>	5.2 Expression of results	
Annex III.1.o	Article 3(3)	<b>E-factor: Paris Agreement</b>	5.3 Paris Agreement, other international agreements, and EU-Taxonomy alignment	
Annex III.1.p	Article 3(3)	<b>S/G-factor: international agreements</b>	Not applicable: no social- or governance-factor rating produced (5.3)	
<b>Basic Methodological Disclosures</b>				
Annex III.1.a	Article 4(1)	<b>Methodologies overview; backward/forward-looking; time horizon</b>	5.3 Methodology overview; see also 1–3 and 3.1 (time horizon)	<a href="#">Link</a>
Annex III.1.b	Article 4(2)	<b>Industry classification</b>	5.3 Industry classification; applied in 3.2 Step 1	
Annex III.1.c	Article 4(3)	<b>Data sources and processes</b>	5.4 Data sources and data processes; overview in 4.3	
Annex III.1.e	Article 4(4)	<b>Scientific evidence basis</b>	5.3 Scientific basis of the methodology; full treatment in 1.3	
Annex III.1.k	N/A	<b>Use of artificial intelligence</b>	5.5 Use of artificial intelligence; operational detail in 4.2	
<b>Limitations in data sources, methodologies and information</b>				
Annex III.1.m	Article 5	<b>Limitations of data and methodology</b>	5.6 Limitations	<a href="#">Link</a>
Annex III.1.q	Article 5	<b>Limitations of available information</b>	5.6 Limitations	
<b>Organisational Disclosures</b>				
Annex III.1.d	Article 6(2)	<b>Ownership structure</b>	Disclosed separately: Supplemental Conflicts Policy and Code of Ethics Guidance on ESG Ratings Service	<a href="#">Link</a>
Annex III.1.l	Article 6(3)	<b>Fees and business model</b>	Disclosed separately: Climate Intelligence Pricing Policy	<a href="#">Link</a>
Annex III.1.n	Article 6(1)	<b>Conflicts of interest</b>	Disclosed separately: Supplemental Conflicts Policy and Code of Ethics Guidance on ESG Ratings Service	<a href="#">Link</a>

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## **Note for users and rated companies**

This methodology document is written to be more transparent than the Regulation strictly requires. The EU ESG Rating Regulation distinguishes between a minimum set of disclosures that must be made public, and a fuller set intended for the users of a rating and for the companies being rated. Where the fuller disclosures concern how the methodology works, we have published them here, in the same document, rather than keeping them for subscribers only. Our aim is that any reader, whether a client, a rated company, or a member of the public, can understand not just what the product does but how it is built, governed, and kept accurate. Disclosures that are specific to an individual company's rating are provided with that rating, and disclosures about Glass Lewis as a provider (such as ownership, fees, and conflicts of interest) are published separately and linked from the disclosure index.