



SASB Industry Working Groups Due Process Report

NON-RENEWABLE RESOURCES

December 12, 2013

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Introduction

SASB develops and disseminates industry-specific accounting standards for material sustainability issues for use by U.S. publicly-listed corporations and their investors, such that sustainability performance can be evaluated alongside financial performance. SASB standards identify, prioritize and describe material non-financial risks and opportunities and provide decision-useful information for the benefit of companies, investors and the public.

SASB was accredited by the American National Standards Institute (ANSI) as a national standard developer in December 2012, and follows ANSI best practices for standards development, summarized below:

- Consensus on a proposed standard by a group or “consensus body” that includes representatives from materially affected and interested parties
- Broad-based public review and comment on draft standards
- Consideration of and response to comments submitted by voting members of the relevant consensus body and by public review commenters
- Incorporation of approved changes into a draft standard
- The right to appeal by any participant that believes that due process principles were not sufficiently respected during the standards development in accordance with the ANSI-accredited procedures of the standards developer¹

SASB Industry Working Group Overview

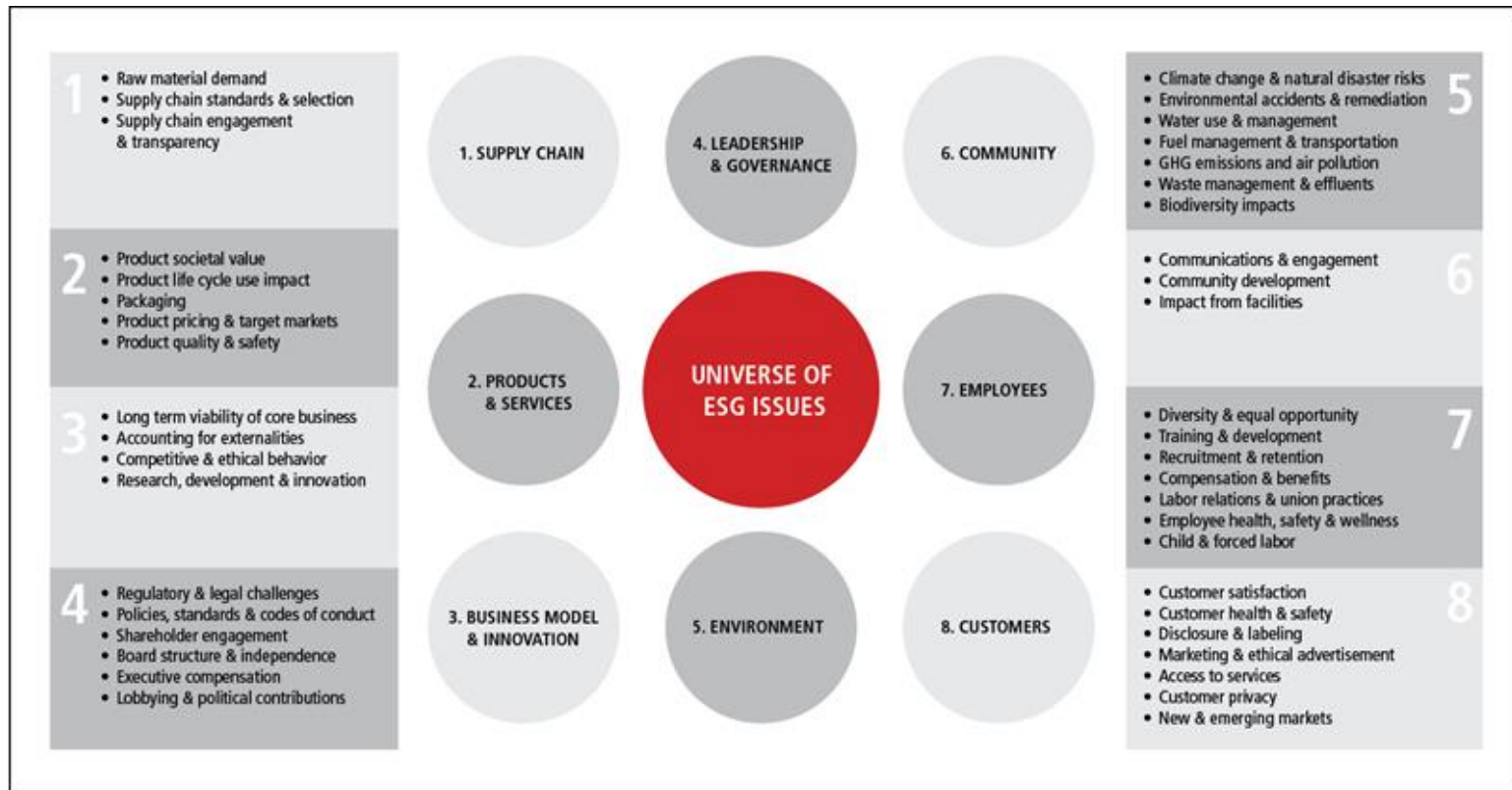
SASB Industry Working Groups (IWGs) play a critical role in helping achieve SASB’s mission. IWG members are industry experts with at least five years of experience in the industry for which they are reviewing SASB Standards. They are recruited across the following interest groups: reporting entities (corporations); market participants (investors and analysts), and; public interest/intermediaries (NGOs, academics, government officials, NGOs, etc.). IWGs convene to review SASB’s evidence-based research of ESG factors that are determined to be material for their industry and accounting metrics for the disclosure of those issues. IWGs provide important feedback on these material issues and metrics, providing additional evidence of financial impact and/or evidence of interest, as well as suggesting others for which they have evidence of interest financial impact.

¹http://www.ansi.org/standards_activities/domestic_programs/overview.aspx?menuid=3

OBJECTIVE & APPROACH

SASB Standards refine the set of Environmental, Social and Governance (ESG) issues (shown in Exhibit A) into a minimum set of ESG issues that are material to each industry through evidence-based research focused on evidence of financial impact and evidence of interest. Simply stated, SASB IWG objectives are to solicit technical feedback on material ESG issues identified by SASB for the industry in question – as well as suggested accounting metrics for the disclosure of those issues – from interest groups that will be affected by the Standards (issuers), and those who will use the standards (market participants).

Exhibit A – Universe of ESG Issues Researched by SASB for Materiality



SASB's industry expert review through its IWGs helps ensure that draft Sustainability Accounting Standards address issues that are truly material to each industry, resulting in accounting metrics that are: applicable; auditable; complete; cost-effective; directional; useful, and; relevant. In other words, SASB Standards are *decision-useful to investors and market participants*.

THEMATIC SECTORS AND INDUSTRY WORKING GROUP RECRUITING

SASB categorizes industries into thematic sectors and industry working groups based on their resource intensity as well as their sustainability innovation potential. The system by which SASB groups industries into thematic sectors and IWGs is known as SASB's Sustainable Industry Classification System™ (SICS™). SICS™ ties back to standard classification systems, such as Bloomberg's Industry Classification and Global Industry Classification Systems, so users don't have to learn another system.

Following ANSI's principles of openness, balance, lack of dominance, coordination, harmonization, and a consideration of all views and objections, SASB convenes working groups comprised of industry experts to review the material ESG issues and related Sustainability Standards drafted by SASB's research team.

Open Enrollment

Enrollment in IWGs is open to all qualified participants; industry experts register to join IWGs via [SASB's online registration form](#). Applicants' suitability for IWGs is screened by SASB's Stakeholder Engagement Team (SET) to ensure that they have significant experience and expertise in their fields and are actively involved in US capital markets. SET also monitors enrollment in IWGs to ensure that participation balanced across the following three interest groups:

1. Corporations (reporting entities)
2. Market Participants (investors, analysts and exchanges)
3. Public Interest/Intermediaries (NGOs, academics, government officials, NGOs, others not included in groups 1 and 2 above)

Active Outreach

SASB also conducts active outreach to recruit IWG participants via a variety of channels to ensure that interest groups are balanced across all industries in the thematic sector covered each quarter.

Targeted Outreach – Phase I

IWG recruiting begins with broad outreach across a variety of channels roughly two-months prior to the kick-off of each working group. Ads and articles are placed through SASB media partners (including Bloomberg, Responsible Investor, and GreenBiz), as well as through channels relevant to the industries being covered that quarter.

Referrals are by far the best source for recruiting IWG members. During Phase I of targeted outreach, SET leverages SASB's Board of Directors, Advisory Council, past IWG members and subscribers to SASB's newsletter through an email blast requesting referrals to industry experts in upcoming IWGs.

SET also reaches out to professionals in the top ten publicly-traded companies in each of the industries covered in the sector (as well as analysts covering these companies). (See Appendix I for a list of companies targeted in Phase I outreach for the Financials IWGs).

When referrals are not available, contact information is obtained through publicly-available channels such as LinkedIn and Google searches. SASB also now subscribes to the Hoover's database, through which we can pull contact information screened by industry, title and geography, although we have observed that between 20-30% of correspondence sent using contact information obtained through Hoover's bounces.

Targeted Outreach – Phase II

As registrants begin to populate SASB IWGs, more narrowly-focused outreach becomes necessary. This targeted approach focuses on areas in which open enrollment and Phase I Outreach results are "thin" and vulnerable to imbalance.

Targeted outreach to attract participants in specific industry AND interest group levels involves: a second approach to Board and Advisory Council members seeking referrals in the specified areas of need; highly targeted media outreach; LinkedIn, industry/trade association outreach; seeking referrals from IWG registrants.

Outreach and Advertising Channels

SASB has developed a rough calendar of sector-specific conferences and a list of trade publications used for industry working group recruiting.

We recruited for industries in this sector by attending the Deloitte Energy Conference. This yielded high-value recruits, such as Schlumberger. Schlumberger was influential bringing peers into the fold, as were industry groups such as IPIECA.

SASB's media partners are: Responsible Industries (RI); Sustainable Industries Journal (SIJ) and; GreenBiz. Although not an official media partner, Bloomberg Sustainability continues to be a tremendous media resource for SASB. These media partners helped publicize IWG recruiting for the Non-Renewables sector through the placement of banner ads on their sites. They also provide coverage of general developments at SASB from time to time. GreenBiz continues to feature a quarterly article on SASB, recapping the sector just covered, and announcing the sector for which we are recruiting. The Stakeholder Engagement Team also benefitted from numerous media mentions of SASB during the period during which we recruited for this sector, including articles on SASB in the following publications: The Wall Street Journal; Compliance

Week; Accounting Today; Responsible Investor, CFO Magazine, Environmental Leader, NACD Directorship, Accounting Web, Accounting Today, and CSRwire.

IWG PROCESS, TOOLS AND MATERIALS

IWG participants provide vital feedback on proposed SASB Standards during a one-month period of structured engagement. During this time, IWG participants review SASB Industry Briefs for their industry and are encouraged to contribute evidence supporting or refuting the financial impact of and/or interest in material issues and related KPIs drafted by SASB.

IWGs commence with an introductory webinar through which IWG participants become familiar with SASB and the IWG work flow (shown in Exhibit B). Participants are provided with the following tools and materials through which to conduct their work:

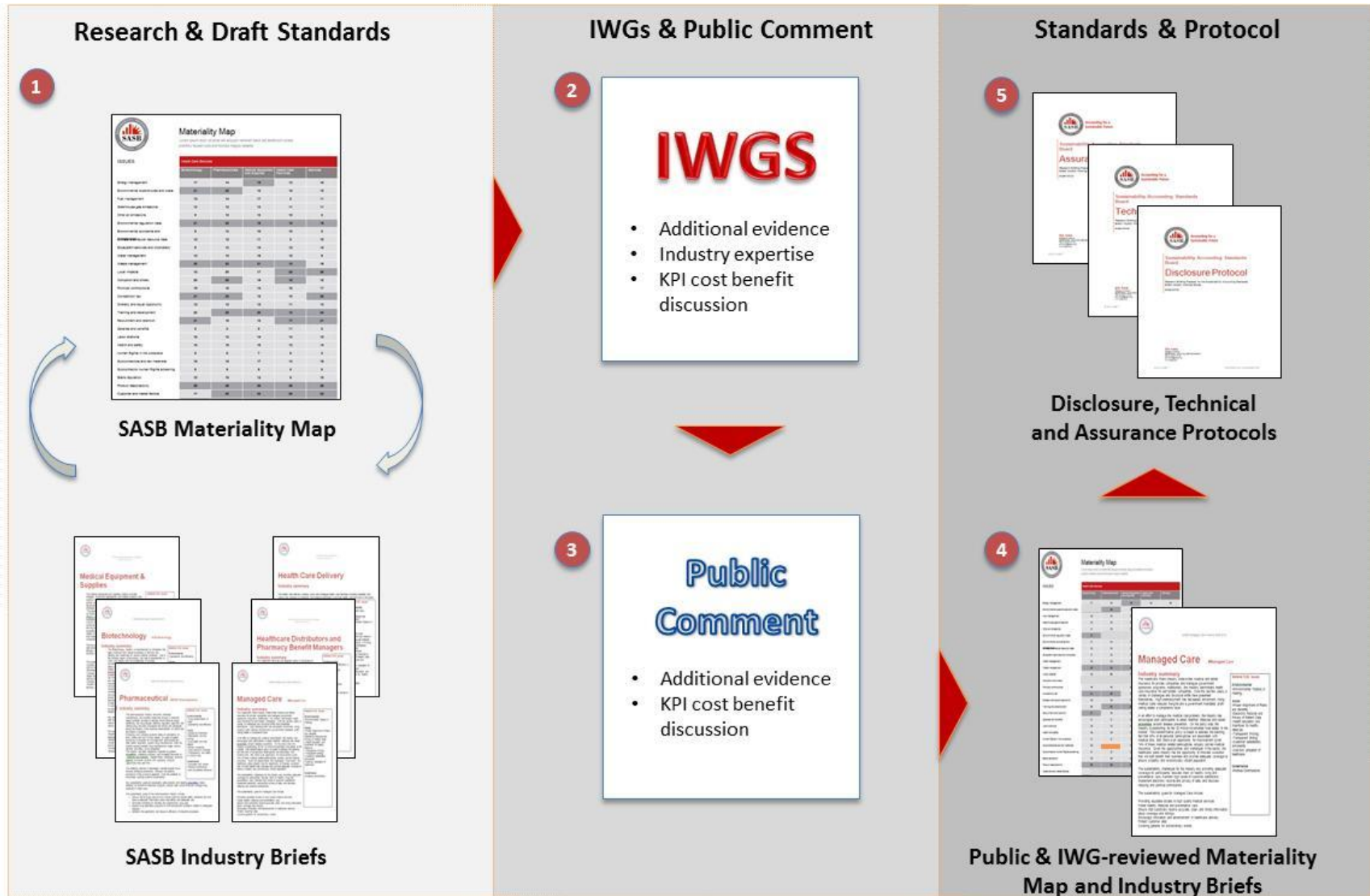
- A SASB Industry Brief for their industry
- Access to a LinkedIn Group for their sector, through which industry experts are able to share evidence related to issues material to their industry and can communicate through an open forum with other group members and SASB
- A self-paced, electronic survey designed to capture detailed feedback on SASB Standards

Minimum levels of participation in SASB's IWGs require that participants: 1) read the SASB Industry Brief and suggested KPIs for the industry in which they are enrolled, and; 2) complete the online survey providing feedback on the Brief and KPIs.

Participation in online discussions via IWG fora and attendance of webinars and follow up conferences are optional.

Survey results, as well as comments made via LinkedIn and through email, are compiled by SASB'S research team for review for consideration. All IWG communication with SASB is retained by SASB to document the standards development process. IWG members may also suggest other issues for which they have evidence of materiality, and issues they believe should be included in SASB Standards.

Exhibit B – SASB’s Work Flow, One Sector per Quarter



Industry Working Groups for the Non-Renewable Resources Sector

SASB’s working groups (IWGs) covering the Non-Renewable Resources sector were convened for a period of structured engagement from August 6th through September 10th, 2013². Industries covered in this sector are as follows:

Non-Renewable Resources	NR0100	Oil & Gas	NR0101	Oil & Gas – Exploration & Production
			NR0102	Oil & Gas – Midstream
			NR0103	Oil & Gas – Refining & Marketing
			NR0105	Oil & Gas – Services
	NR0200	Coal	NR0201	Coal Operations
	NR0300	Metals & Mining	NR0301	Iron & Steel Producers
			NR0302	Metals & Mining
	NR0400	Construction Materials	NR0401	Construction Materials

² Periods of Structured Engagement for SASB Industry Working Groups generally span a 1-month period. Non-renewable resources Sector IWGs were extended through September 16th, to encourage participation after the initial closing date of September 10th yielded a less than 50% survey completion rate.

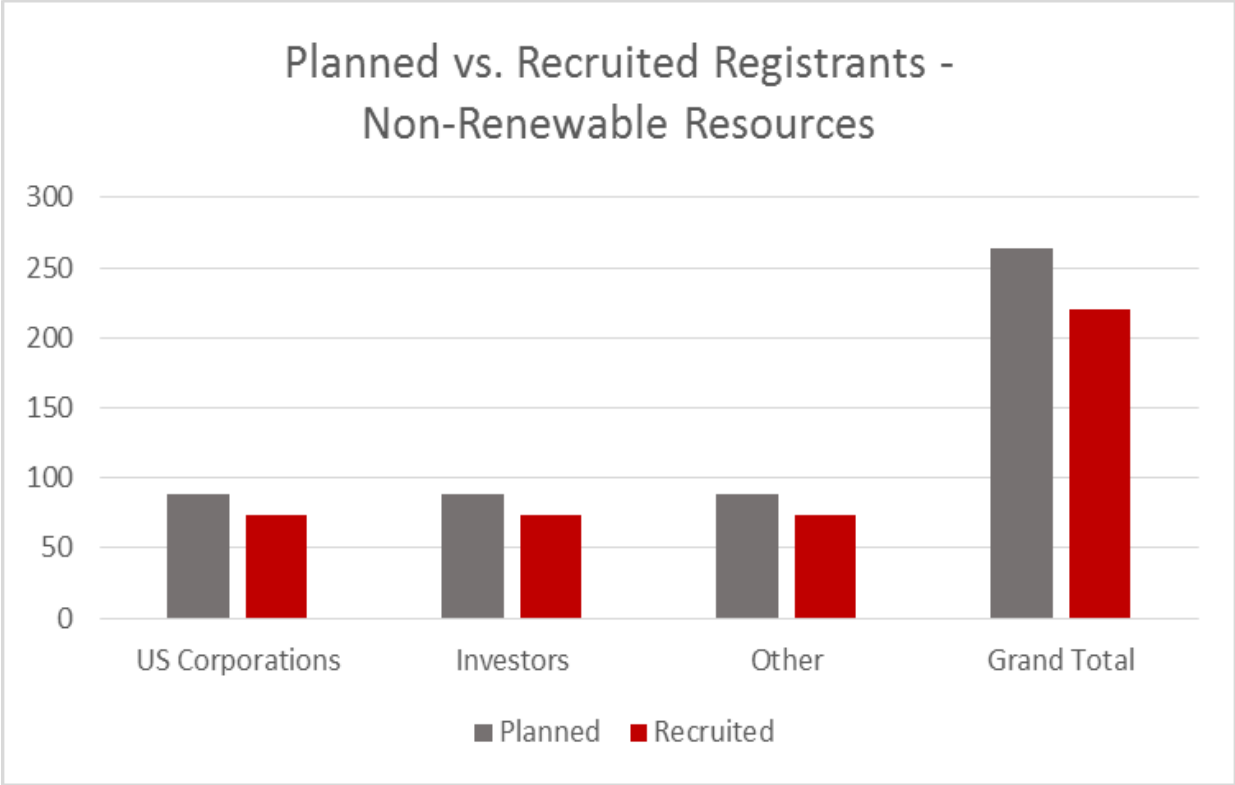
NON-RENEWABLE RESOURCES IWG COMPOSITION

Recruiting – Planned vs. Actual

Minimum target levels for participation in the non-renewable resources working groups were set at twelve experts per interest group per industry, for a total target of 264 survey responses for the sector. These targets were consistent with those set for financials and ICT working groups, based on 11 participants per each of the three interest groups, per industry (33 total participants per industry).

In total, 224 survey commitments were received for SASB Non-Renewable Resources working groups – 85% of the targeted total. As was the case with SASB working groups to date, many registrants committed to complete more than one survey. Exhibit C shows SASB’s planned vs. actual IWG recruiting results by industry and interest group.

Exhibit C: Composition of Non-renewable Resources Working Groups – Planned vs. Recruited Participants



SASB Non-Renewable Resources IWG members included industry expertise from well-respected entities including:

- Alcoa
- Alpha Natural Resources
- Altura Associates
- Anglo American
- AngloGold Ashanti
- Apache Corporation
- ArcelorMittal
- Baker Hughes
- Barrick Gold Corporation
- BC Investment Management Corp.
- BG Group
- BlackRock Institutional Trust
- Bloomberg
- Boston Common Asset Management, LLC
- BP
- Brazilian Business Council for Sustainable Development
- BrownFlynn
- BSR
- CAIPERS
- CalSTRS
- Calvert Investments
- Canadian Association of Petroleum Producers
- Carbon Tracker Initiative
- Cenovus Energy
- Centurion Global Capital
- CERES
- Chirho Environmental Services
- Christian Brothers Investment Services
- Citigroup
- City of New York
- CMC Limited
- Colorado Sustainable Financial Planning
- ConocoPhillips
- Cornerstone Capital
- Corporate Knights
- CSR Network
- DB Advisors
- Deloitte
- DeWolf Research
- Domini Social Investments, LLC
- DOTSON Group, LLC
- Dow Chemical Corporation
- Dow Chemical Corporation
- Eastern New Mexico University
- EDF
- EIRIS Conflict Risk Network
- EM Capital Management
- Encana
- Eni SpA
- Equitable Origin
- ERM
- ERMCVS
- Ernst & Young
- Exponent Inc.
- FMC
- Freeman McMoran Copper & Gold
- Gavle University
- General Electric
- Geo Terra Ltd.
- Gerdau
- Goldman Sachs
- Green Builder Media
- Hermes Fund Manager
- Hess Corp
- Idaho Power Company
- IFP
- Ingersoll Rand
- Inpex Corporation

- International Council on Metals & Mining
- InterPraxis Consulting
- IPIECA
- ISS Governance
- ITF Suisse
- Kinder Morgan
- KPMG
- L.B. Foster Company
- Legg Mason Investment Counsel
- Lexicon Strategies Inc.
- Meyer Memorial Trust
- Momentive
- Morningstar
- MSCI
- NASDAQ
- National Spent Fuel Collaborative
- NBSL
- New York State Common Retirement Fund
- New Zealand Energy
- Newfield Exploration
- Nexen ULC
- Noble Energy
- NSF International
- NYSSA
- Owens Corning
- Parnassus Investments
- Patriot Coal
- Pax World Investments
- Petronas
- Pioneer Natural Resources
- POSCO
- PricewaterhouseCoopers
- Radcliffe Consulting
- Rainforest Action Network
- Range Resources
- Rio Tinto
- RobecoSAM
- Rockefeller & Co.
- Russell & Associates
- Sanyo Special Steel
- Sasol
- Schlumberger Ltd
- Solstice Sustainability Works Inc.
- Spectra Energy
- Stantec Inc
- Statoil
- Strategic Sustainability Consulting
- Stratos Inc.
- Sustain Environmental Solutions
- Sustanalytics
- Talisman Energy
- Target Rock Advisors
- Teck Resources
- Thomson Reuters
- TransAlta Utilities
- TRC Companies
- Trinity Consultants
- TUV Rheinland
- UBS Securities
- UNEP
- United Steelworkers
- Universite Laval
- University of Warwick
- Verasiti
- Voien Consulting
- Walden Asset Management
- Walter Energy
- Wespath Investment Management
- WorleyParsons

NON-RENEWABLE RESOURCES IWG SURVEYS

Survey Composition & Administration

Composition

Non-Renewable Resources IWGs were structured to solicit feedback on the ESG issues identified by SASB as being material for industries in this sector, and the proposed accounting metrics for disclosure of these issues in the Forms 10-K and 20-F. Material issues identified by SASB's research team for industries in the non-renewable resources sector are shown by industry in Exhibit D.

Surveys were dynamic; responses provided early in the surveys determined questions that follow. All non-renewable resources industry Surveys followed the same general format:

- Section 1: Material ESG Issues (10 – 15 minutes)
- Section 2: Accounting Metrics (15 – 20 minutes)
- Section 3: Comments on Industry Brief (5 minutes)

Section 1: Material Issues

Material Issue Evaluation and Ranking

Respondents were asked to review the material issues identified by SASB and answer the question, "is this a material issue" by checking a box to indicate, "Yes. It is material", "No. It is not material" or "I don't know."

Importance of Disclosure

The survey also asked participants to force rank the importance the material issues identified for their industries.

Additional Material Issues

Respondents were also given the opportunity to identify up to three issues they believed were material to their industry but that had not been included in SASB's minimum set. For every material issue suggested for inclusion, participants were prompted to provide a contextual explanation of why the issue should be added to the minimum set. They were also prompted to upload documents as evidence to support the inclusion of the new issue and/or provide URLs linking to evidence to support the inclusion of the issue.

Section 2 – Accounting Metrics

The second section of each industry survey sought feedback on the accounting metrics delineated in the SASB Briefs for disclosure of material ESG issues in that industry. Participants were asked to first comment on the individual accounting metrics based on the following criteria:

- Relevance – Does the accounting metric adequately describe performance related to the material issue, or is it a proxy for performance?
- Usefulness – Does it provide decision-useful information to companies? To investors?
- Cost-effectiveness – Is the data already collected by most companies or can it be collected in a timely manner and at a reasonable cost?
- Comparability – Will the data allow for peer-to-peer benchmarking within the industry?
- Auditability – Can the data underlying this accounting metric be verified?

Respondents were provided an opportunity to discuss the KPIs, to suggest alternatives, and to provide input on how each accounting metric is presented (units, aggregated and/or normalized). Respondents were also asked if they would like to suggest content for the Disclosure Notes (technical guidance) that will accompany accounting metrics for each material issue.

Section 3 – Comments

The surveys also provided participants the opportunity to inform SASB of errors and omissions, as well as to provide general comments on the industry briefs

Administration

IWG members received links to unique, user-specific URLs to launch digital surveys hosted via FluidSurveys. URLs were associated with participant email addresses which allowed us to monitor which participants were actively engaged in the surveys and follow up with others who were not.

Survey Participation

Non-Renewable Resources IWG participation was fair. 74% of registered participants completed their surveys, resulting in 167 completed surveys. This is comparable with working group survey completion from previously-convened IWGs, although a hard-fought victory. Fewer than 50% of committed surveys were complete on the original working group deadline of September 10th. Thus, the Stakeholder Engagement Team and Standards Development Team agreed to extend survey deadlines to September 16th, yielding an improved participation rate.

Several factors hampered our efforts to achieve higher survey completion rates. Working group deadlines conflicted with earnings reporting season for many in the Non-Renewable Resources sector groups, negatively impacting completion rates for

corporations and investor interest groups alike. CR and CDP reporting deadlines also coincided with IWG deadlines for this group. Coupled with the above-mentioned deadline conflicts, the phenomena of over-commitment “free rider syndrome” also contributed to delays and frustration of survey completion.

The NRR working groups are among the most balanced groups we have convened to date, in terms of the interest groups recruited.

Survey Results

Please see the *Standards Outcome Review* report, presented to the Standards Council by the Standards Development Team, for analysis of working group feedback.

APPENDIX I – Top Companies in Non-Renewable Resources Sector by Revenue

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Integrated Oil & Gas**	Oil & Gas - Exploration and Production	Oil & Gas - Midstream	Oil & Gas - Refining & Marketing	Oil & Gas - Services	Coal Operations	Metals & Mining	Metal Production	Construction Materials
Exxon Mobil	KazMunaiGas	Plains All American Pipeline	Rosneft Oil Co.	Schlumberger	Yanzhou Coal	Posco	Posco	CEMEX
PetroChina	Surgutneftegas	Enterprise Products Partners	MITSUI & Co.	Halliburton	Peabody Energy	Hindalco Industries	Hyundai Steel	Ultratech
Chevron	CNOOC Ltd	Global Partners	Statoil ASA	Baker Hughes	Alpha Natural Resources	Sterlite Industries	MITSUI & CO	Lucky Cement
Royal Dutch Shell	Oil & Gas Development Co.	Sunoco Logistics	Surgutn	National Oilwell	Consol Energy	Aluminim Corp	TATA Steel	CRH PLC
British Petroleum	YPF	Energy Transfer	Lukoil	WeatherFord Intl	Walter Energy	Vale SA	Arcelormittal	Owens Corning
Petrobras	Occidental Pete	Oneok Inc.	Sasol Ltd	Transocean Ltd	Arch Coal Inc	Norsk Hydro	Gerdau	Vulcan Materials
Total	Apache Corp	Kinder Morgan Inc	Ultrapar	Nabors Industries	Alliance Recources	AngloGold	Grupo Simec	USG Corp
Sinopec	BASF	BG Group PLC	YPF	Cameron International	Alliance Holdings	Rio Tinto	US Steel Corp	Carlisle Cos Inc.
Ecopetrol	Marathon Oil	Williams Cos Inc	Repsol	Subsea 7	Patriot Coal	Anglo American	Nucor Corp.	Martin Marietta Materials
Eni	BG Group PLC	Williams Partners LP	Gazprom	FMC Technologies	Cloud Peak Energy	BHP Billiton	Salzgitter	MDU Resources Group

NOTE: These lists include companies which get at least 20% of their revenue from the industry according to BICS.

** Integrated Oil and Gas is not its own industry in SICS, however these companies should be considered for evidence gathering and recruitment purposes in both the Oil and Gas E&P and R&M industries.

APPENDIX II – Participant List³

Name		Title	Organization Name
Simon	Abrams	Senior Manager	Ernst & Young
Poppy	Allonby	Managing Director, Natural Resources	BlackRock
Eduardo	Atehortua	Senior Consultant	Deloitte
Rhylin	Bailie	VP Investor Relations & Communications	New Zealand Energy
Kate	Baker	Manager	Ernst & Young
Doug	Bannerman	Head, CSR	Statoil
Robert	Barr	Manager, Health Product Safety	Alcoa
David	Barrett	Manager	Ernst & Young
Bruno	Bastit	Senior SRI and Sustainability Analyst	Hermes Fund Manager
Nevio	Benvenuto	Senior Manager Sustainability & Climate	PricewaterhouseCoopers
John	Bernardo	Sustainability Strategist	Idaho Power Company
Derek	Bingham	VP GS Sustain	Goldman Sachs
Tatiana	Botelho	Research Fellow	Brazilian Business Council for Sustainable Development
Jessica	Bramhall	Senior	Ernst & Young
Andrew	Brengle	Research Analyst	MSCI
Denise	Brinley	Vice President	TRC Companies
Melanie	Brooke-Lander	Director, HSE Programs and CSR	Baker Hughes

³ Not all participants are shown on this list, respecting requests for anonymity.

Name		Title	Organization Name
Barbara	Brown	Principal	Brown Flynn
Paul	Bugala	Senior Sustainability Analyst	Calvert Investments
Stephen	Bullock	Head: Sustainability and reporting	Anglo American
Assheton	Carter	Senior Advisor	Equitable Origin
Chris	Chambers	Director, Sustainability Programs	Freeman McMoran Copper & Gold
Dirk	Cockrum	Vice President	Mid-stream Oil & Gas
Elizabeth	Collins	Director, Basic Materials Equity Research	Morningstar
Ben	Collins	Research and Policy Campaigner	Rainforest Action Network
Todd	Cort	CEO (North American Division)	TUV Rheinland
Mindy	Costello	Standards Development Liaison	NSF International
Jennifer	Coulson	Manager, Shareholder Engagement	BC Investment Management Corp.
Evan	Croen	Research	Bloomberg
Katarina	Danihlikova Engel	Financial & Statutory Accounting Denmark	Dow Chemical Corporation
Gilles	Darmois	Professor	IFP
Matthew	Dinardo	Manager, External Reporting	Alcoa
Dominique	Diouf	Research Associate	Universite Laval
Kyle	Dotson	President & Principal Consultant	DOTSON Group, LLC
Patrycja	Drainville	Corporate Responsibility Advisor	Cenovus Energy
Johana	Dunlop	Global Manager, Sustainability & Citizenship	Schlumberger Ltd
Jennifer	Eastes	Senior Sustainability Consultant	ERM

Name		Title	Organization Name
Stephen	Ellis	Senior Analyst VP Environmental & Social Risk Management	Morningstar
Eliza	Eubank		Citigroup
Malcolm	Fawcett	Director, Climate Change	ConocoPhillips
Meire	Ferreira	Senior Manager	Ernst & Young
John	Fillo	Principal Consultant	Trinity Consultants
Wayne	Fletcher	Report Assurance Business Manager	ERM CVS
Seth	Freeman	CEO and Chief Investment Officer	EM Capital Management
Roxanne	Frey	Consultant	Self-employed
Linda	Froelich	Global Sustainability Director	FMC
Shin	Furuya	VP, Responsible Investment Research	Domini Social Investments, LLC
Michael	Garland	Assistant Comptroller, ESG	City of New York
Ryan	Gaylord	Principal	Altura Associates
Wesley	Gee	Senior Sustainability Consultant	Stantec Inc
Marta	Gorska	Senior Research Analyst	CSR Network
Julie	Gorte	SVP for Sustainable Investing	Pax World Investments
Anita	Green	Manager of Socially Responsible Investing	Wespath Investment Management
Uday	Gupta	Managing Director	Sanyo Special Steel
Sara	Gutterman	CEO	Green Builder Media
Farha-Joyce	Haboucha	Managing Director/Sr. Portfolio Manager	Rockefeller & Co.
James	Hamilton	Stakeholder Capital	National Spent Fuel Collaborative

Name		Title	Organization Name
Gretchen	Hancock	Manager, Resource Optimization	General Electric
Samuel	Harper	Regional Energy Manager	Gerdau
Meghan	Harris	Senior Manager and Market Leader	Ernst & Young
Steven	Heim	Managing Director	Boston Common Asset Management, LLC
David	Hollas	Global Director of Sustainability	Halliburton
Saeid	Homayoun	Assistant Professor in Accounting	Gavle University
Alyson	Horsley	Sustainability Reporting	AngloGold Ashanti
Joanne	Howard	Manager, Sustainability	Spectra Energy
Ken	Jacobs	President	Colorado Sustainable Financial Planning
Amy	Jarek	Vice President, Corporate Affairs	Talisman Energy
Sayer	Jones	Lead Accountant	Meyer Memorial Trust
Nancy	Joy	Sustainability Leader	Owens Corning
Dnyaneshwar	Kamble	Senior Manager	CMC Limited
Maria	Kamin	ESG Research Manager	Parnassus Investments
Edward	Kamonjoh	Head of Specialty Research	ISS Governance
Michael	Keim	Regional Business Unit Leader	Ingersoll Rand
Robert	Kerley	Chief Accounting Officer	Walter Energy
Christoph	Klein	Managing Director	DB Advisors
Marina	Kong	Investment Officer	CalPERS
Marcus	Krembs	Senior CR and Climate Change Specialist	Newfield Exploration
Cary	Krosinsky	Founding Director	Carbon Tracker Initiative

Name		Title	Organization Name
James	Leaton	Research Director	Carbon Tracker Initiative
Andrew	Logan	Director, Oil Industry Program	CERES
Michael	Lucente	Managing Member	self-employed
Phillip	Ludvigsen	Director, Carbon Advisory General Manager, Communities Communications and External Relations (former)	KPMG
Andrew	MacLeod		Rio Tinto
Jane	Madden	Partner	ERM
Francis	Maher	President	Verasiti
Tanis	Marquette	Global Sustainability Leader	Momentive
Joseph	Martin	Director, Clean Energy , Sustainability	Ernst & Young
Scott	Meakin	Manager, Corporate Responsibility	Canadian Association of Petroleum Producers
Jacob	Melton	Applications Engineer	Range Resources
Sharon	Meyer	Manager, CSR Reporting	Barrick Gold Corporation
Doug	Morrow	VP, Research	Corporate Knights
Kathy	Mulvey	Executive Director	EIRIS Conflict Risk Network
Helen	Murphy	Reporting Project Manager	IPIECA
Conor	Murphy	Head of Credit	ITF Suisse
Julie	Nelson	Director, Gov't & Public Affairs	BG Group
Emily	O'Quinn	Manager, Corporate Responsibility	Alpha Natural Resources
Frank	Obrien-Bernini	VP, Chief Sustainability Officer	Owens Corning
Paul	O Connor	Executive Director	JP Morgan

Name		Title	Organization Name
Osamu	Odawara	Senior Coordinator	Inpex Corporation
Zach	Oleksiuk	VP Americas Corporate Governance	BlackRock Institutional Trust
Steven	Olmsted	Principle Partner	Antimony Green
Janine	Orf	Vice President - Investor Relations	Patriot Coal
Carolina	Ortega Lindsey	Social Performance Supervisor	Noble Energy
Babatunde	Osibamowo	executive	Chirho Environmental Services
Oladiran	Otegbade	MD/CEO	NBSL
Michael	Oxman	Director, Energy and Extractives	BSR
Tracy	Parker	Senior Partner	InterPraxis Consulting
Brian	Parks	Senior Analyst Senior Manager of Corporate Sustainability Reporting	CalPERS
Michal	Pelzig	Manager, Sustainability Reporting	Hess
Cynthia Ann	Peterson	Manager, Sustainability Reporting	Petronas
Julie	Pezzack	VP, Corporate Sustainability Practice	Stratos Inc.
Margarita	Pirovska	Equity Analyst	Cornerstone Capital
Robert	Pojasek	Sustainability Lead	Exponent Inc.
Alfonso	Ponce	Senior Manager Corporate Communications Project Manager	Deloitte
Kasey	Pozzi	Manager	Pioneer Natural Resources
Andrea	Psoras	Analyst	NYSSA
Leah	Purdy	President	Lexicon Strategies Inc.
Michael	Radcliffe	Owner	Radcliffe Consulting

Name	Title	Organization Name
Rakesh Radhakrishnan	Director, Advisory Services	Thomson Reuters
andrea ricci	Senior Analyst	RobecoSAM
Brian Rice	Portfolio Manager	CalSTRS
Nate Riley	Investment Analyst	Walden Asset Management
Hilde Roeed	Principal Consultant CSR	Statoil
Alexandre Rossin	Senior Manager	Centurion Global Capital
Richard Rudden	Managing Partner	Target Rock Advisors
Charmane Russell	MD	Russell & Associates
Ryan Salmon	Manager, Oil and Gas Program	CERES
Dianne Sandoval	Portfolio Manager	CalPERS
Chris Scanlon	Corporate Controller	L.B. Foster Company
Ulrike Scharwaechter	HSSE Manager, Rhine Region	BP
Lauren Schmaltz	Social Research Analyst	Legg Mason Investment Counsel
Stacey Schorr	Lead, Corporate Responsibility	Encana
Sridhar Seetharaman	Tata Steel Chair, Warwick Manufacturing Group	University of Warwick
Alberto Serna Martín	Associate Analyst	Sustainalytics
Mark Serwinowski	President and Founder	MetaVu
DeWolf Shaw	President	DeWolf Research
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