

# Integrated Long-Term Disclosure Assessment

## Overview

CECP's **Integrated Long-Term Disclosure Assessment (ILTDA)** helps companies communicate their sustainable value creation strategy over a 3-5 year time horizon. This framework includes 11 themes and the 34 underlying forward-looking disclosures that are most important to institutional investors and other stakeholders to inform their decision making.

Forward-looking disclosures within each theme are rated and assigned a score out of the total possible theme score.

## PERFORMANCE ACROSS CECP'S 11 LONG-TERM PLAN FRAMEWORK THEMES



### How can I use the Integrated Long-Term Disclosure Assessment?

○ Actual Score ● Total Possible Score

The ILTDA is intended to be a tool for internal use to inform your goal setting, reporting, and communication strategies. Use the results to:

- Understand your company's top 3 strengths and opportunities related to forward-looking disclosures.
- Understand what investors and stakeholders look for in your reporting.
- Assess which data to collect and identify priority areas.
- Use as an overview for your sustainability committee or board presentation.

### Where is information gathered from?

Disclosures are drawn from publicly available materials, including Annual Reports, 10-k and Proxy Statements, Sustainability or Impact Reports, Investor Day Presentations, and other publicly available materials.

### How is scoring assessed?

The ILTDA is comprised of 11 key themes with 34 sub-issues. Each of the underlying sub-issues receives a score of 0-5 based on a detailed analysis of a company's forward-looking disclosures, as outlined by the below table—with slight variations within the Corporate Purpose, Corporate Governance, Financial & Capital Allocation, and Climate Risk themes.

GENERAL DISCLOSURE SPECTRUM	
SCORE	PARAMETERS
0	NONDISCLOSURE
1	BOILERPLATE
2	BACKWARD-LOOKING (NO METRICS)
3	FORWARD-LOOKING (NO METRICS)
4	BACKWARD-LOOKING METRICS
5	FORWARD-LOOKING METRICS

Further details can be found within the Integrated Long-Term Disclosure Assessment Methodology.