Data Description Sheet for

"The Role of Supply Chains in Climate Disclosure"

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1. A description of which author(s) handled the data and conducted the analyses.

Pietro Bonetti, Yang (Ellen) En, Igor Kadach handled the data and conducted the analyses.

2. A detailed description of how the raw data were obtained or generated, including data sources, the specific date(s) on which data were downloaded or obtained, and the instrument used to generate the data (e.g., for surveys or experiments).

Data on customer-supplier links are obtained by combining data from FactSet Revere ("FactSet") and S&P Global Panjiva Supply Chain Intelligence ("Panjiva") databases. Data has been downloaded between May and July 2023.

Data on the CDP Supply Chain Program has been obtained from the CDP in June 2024.

Data on GHG emissions comes from Trucost. Data have been downloaded in October 2023.

Accounting and market data from Compustat Global, Compustat North America, and Datastream/WorldScope. Data has been downloaded in October 2023

Data on institutional ownership comes from the FactSet/LionShares database. Data have been downloaded in October 2023.

3. *If the data are obtained from an organization on a proprietary basis, the authors should privately provide the editors with contact information for a representative of the organization who can confirm data were obtained by the authors. The editors would not make this information publicly available. The authors should also provide information to the editors about the data sharing agreement with the organization (e.g., non-disclosure agreements, and any restrictions imposed by the organization on the authors). In particular, the authors should indicate if an organization or data provider imposes restrictions on the publication of the results, has not given*

the authors full control of the relevant data, requires that the results must be reviewed or approved prior to public release of the paper or publication.

N/A

4. A complete description of the steps necessary to collect and process the data used in the final analyses reported in the paper. For experimental and survey papers, we require information about the instructions and instruments used to generate the data, subject eligibility and/or selection, as well as any exclusion criteria. The full set of instructions and instruments can be provided in the online appendix.

We describe these steps in detail throughout Section 3.

5. The computer programs (i.e., code) used to (1) convert the raw data into the final dataset used in the analysis, (2) to execute the statistical or econometric analysis, and (3) to generate the tables or to produce the output used in constructing tables of the manuscript. A brief description that enables other researchers to understand and run the code should be provided. The purpose of this requirement is to facilitate replication and to help other researchers understand in detail how the raw data were processed, the final sample was formed, variables were defined, outliers were treated, and which commands were used in the analysis, etc. This code or programming is in most circumstances not proprietary. However, we recognize that some parts of the code or data generation process may be proprietary, including from the authors' perspective. Therefore, instead of disclosing the proprietary portion of the code or program, researchers can provide a detailed step-by-step description of the code or the relevant parts of the code such that it enables other researchers to arrive at the same results that the authors obtained and presented in their manuscript. In such cases, the authors should inform the editors upon initial submission, so that the editors can consider an exemption allowing the step-by-step description. Whenever feasible, authors are required to provide the identifiers (e.g., CIK, CUSIP) for their final sample. Authors should consult our FAQ Sheet on the JAR website for further details.

Please refer to "…/code_BEKO.do" and "…/identifiers_BEKO.xls". In the latter file, we provide the supplier identifiers for the supplier-level analysis (Equations 1 and 2) and the customer identifiers for the customer-supplier level analysis (Equations 3 and 4).

6. A comprehensive log file that shows the execution of the entire code. This log file should cover all the steps that convert the raw data into a final dataset and the execution of all statistical and econometric analyses presented in the tables of the manuscript. The portion of the log file that shows proprietary code or data may be masked. In this case, the reader should be referred to the step-by-step description provided as per the requirements in Item 6.

Please refer to "…/code_BEKO.smcl".

7. An assurance that the data and programs will be maintained by at least one author (usually the corresponding author) for at least six years, consistent with National Science Foundation guidelines.

We will maintain the data and programs for at least six years.