Company Name: MNX Test Company

Registration Data:

Main contact person:

(Person to be contacted in the case of questions)

Function/position:

Department:

Address:

Town/city:

Zip:

Country:

Phone:

E-mail:

Web:

CSA 2024 - Test Companies CA

0 Company Information

0.1 Denominator - Production / Revenues

Please provide the following information for your organization. This information will be used throughout the questionnaire to normalize other reported data, as well as for our research purposes. **Please provide information for all parts of this question.**
Supporting evidence:
Reporting Currency
Based on your company's location, a reporting currency has been pre-selected for your company. This currency will be used throughout the questionnaire for consistency purposes, and will automatically be selected for questions asking for monetary data. If you would like to change the default currency, you can do so by changing the currency selection below. Unless otherwise specified, all monetary values should be reported in their absolute values.

❍ EUR - Euro

❍ USD - US Dollar

❍ AED - UAE Dirham

❍ AUD - Australian Dollar

❍ BMD - Bermudian Dollar

❍ BRL - Brazilian Real

❍ CAD - Canadian Dollar

❍ CHF - Swiss Francs

❍ CLP - Chilean Peso

❍ CNY - Yuan Renminbi

❍ COP - Colombian Peso

❍ CZK - Czech Koruna

❍ DKK - Danish Krone

❍ EGP - Egyptian Pound

❍ GBP - Pound Sterling

❍ HKD - Hong Kong Dollar

❍ HUF - Forint

❍ IDR - Rupiah

❍ ILS - New Israeli Sheqel

❍ INR - Indian Rupee

❍ JPY - Yen

❍ KRW - Won

❍ LKR - Sri Lanka Rupee

❍ MXN - Mexican Peso

❍ MYR - Malaysian Ringgit

❍ NOK - Norwegian Krone

❍ NZD - New Zealand Dollar

❍ PEN - Sol

❍ PHP - Philippine Peso

- ❍ PLN - Zloty
- ❍ QAR - Qatari Rial
- ❍ RUB - Russian Ruble
- ❍ SEK - Swedish Krona
- ❍ SGD - Singapore Dollar
- ❍ THB - Baht
- ❍ TRY - Turkish Lira
- ❍ TWD - New Taiwan Dollar
- ❍ ZAR - Rand
- ❍ PKR - Pakistani Rupee
- ❍ ARS - Argentine Peso
- ❍ KES - Kenyan Shilling
- ❍ MAD - Moroccan Dirham
- ❍ NAD - Namibian Dollar
- ❍ SAR - Saudi Riyal
- ❍ KWD - Kuwaiti Dinar
- ❍ KYD - Cayman Islands Dollar
- ❍ VND - Vietnam Dong
- ❍ AFN - Afghan Afghani
- ❍ ALL - Albanian Lek
- ❍ AMD - Armenian Dram
- ❍ ANG - Netherlands Antillean Guilder
- ❍ AOA - Angolan Kwanza
- ❍ AWG - Aruban Florin
- ❍ AZN - Azerbaijani Manat
- ❍ BAM - Bosnian Convertible Marks
- ❍ BBD - Barbados Dollar
- ❍ BDT - Bangladeshi Taka
- ❍ BGN - Bulgarian Lev
- ❍ BHD - Bahraini Dinar
- ❍ BIF - Burundi Franc
- ❍ BND - Brunei Dollar
- ❍ BOB - Bolivian Boliviano
- ❍ BSD - Bahamian Dollar
- ❍ BTN - Bhutan Ngultrum
- ❍ BWP - Botswanan Pula
- ❍ BYN - Belarusian Ruble
- ❍ BZD - Belize Dollar
- ❍ CDF - Congolese Franc
- ❍ CRC - Costa Rican Colon
- ❍ CUP - Cuban Peso

❍ CVE - Cape Verde Escudo
❍ DJF - Djibouti Franc
❍ DOP - Dominican Peso
❍ DZD - Algerian Dinar
❍ ERN - Eritrean Nakfa
❍ ETB - Ethiopian Birr
❍ FJD - Fiji Dollar
❍ FKP - Falkland Islands Pound
❍ GEL - Georgian Lari
❍ GHS - Ghanaian Cedi
❍ GMD - Gambian Dalasi
❍ GNF - Guinea Franc
❍ GTQ - Guatemalan Quetzal
❍ GWP - Guinea-Bissau Peso
❍ HNL - Honduran Lempira
❍ HRK - Croatian Kuna
❍ HTG - Haitian Gourde
❍ IQD - Iraqi Dinar
❍ IRR - Iranian Rial
❍ ISK - Icelandic Krona
❍ JMD - Jamaican Dollar
❍ JOD - Jordanian Dinar
❍ KGS - Kyrgyzstani Som
❍ KHR - Cambodian Riel
❍ KMF - Comoro Franc
❍ KPW - North Korean Won
❍ KZT - Kazakhstan Tenge
❍ LAK - Lao Kip
❍ LBP - Lebanese Pound
❍ LRD - Liberian Dollar
❍ LSL - Lesotho Loti
❍ LYD - Libyan Dinar
❍ MDL - Moldovan Leu
❍ MGA - Malagasy Ariary
❍ MKD - Macedonian Denar
❍ MMK - Myanmar Kyat
❍ MNT - Mongolian Tugrik
❍ MOP - Macau Pataca
❍ MRU - Mauritanian Ouguiya
❍ MUR - Mauritius Rupee
❍ MVR - Maldive Rufiyaa

- ❍ MWK - Malawian Kwacha
- ❍ MZN - Mozambican Metical
- ❍ NGN - Nigerian Naira
- ❍ NIO - Nicaraguan Cordoba Oro
- ❍ NPR - Nepalese Rupee
- ❍ OMR - Omani Rial
- ❍ PAB - Panamanian Balboa
- ❍ PGK - Papua New Guinea Kina
- ❍ PYG - Paraguay Guarani
- ❍ RON - Romanian Leu
- ❍ RSD - Serbian Dinar
- ❍ RWF - Rwanda Franc
- ❍ SBD - Solomon Islands Dollar
- ❍ SCR - Seychelles Rupee
- ❍ SDG - Sudanese Pound
- ❍ SHP - Saint Helena Pound
- ❍ SLL - Sierra Leone Leone
- ❍ SOS - Somali Shilling
- ❍ SRD - Suriname Dollar
- ❍ SYP - Syrian Pound
- ❍ SZL - Eswatini Lilangeni
- ❍ TJS - Tajik Somoni
- ❍ TMT - Turkmenistan Manat
- ❍ TND - Tunisian Dinar
- ❍ TOP - Tongan Pa'Anga
- ❍ TTD - Trinidad And Tobago Dollar
- ❍ TZS - Tanzanian Shilling
- ❍ UAH - Ukraine Hryvnia
- ❍ UGX - Uganda Shilling
- ❍ UYU - Peso Uruguayo
- ❍ UZS - Uzbekistani Som
- ❍ VES - Venezuelan Bolivar Soberano
- ❍ VUV - Vanuatu Vatu
- ❍ WST - Samoan Tala
- ❍ XAF - CFA Franc BEAC
- ❍ XCD - East Caribbean Dollar
- ❍ XOF - CFA Franc BCEAO
- ❍ XPF - CFP Franc
- ❍ YER - Yemeni Rial
- ❍ ZMW - Zambian Kwacha
- ❍ ZWL - New Zimbabwe Dollar

Normalization Factors
Please select which of the following normalizing units you would like to use in order to normalize data reported in the environmental dimension ("Emissions", "Waste", "Water" and "Resource Efficiency and Circularity" criteria). **Please also provide information for all other requested fields.**

❍ Production Volume (metric tonnes)

❍ Revenues

Fiscal year-end date
Please specify your fiscal year-end date in the following format:
dd.mm.yyyy (e.g. 31.12.2023)

Company Data	Financial Year 2020	Financial Year 2021	Financial Year 2022	Financial Year 2023
Revenues Please indicate if figures are reported or constant currency: ❍ Constant Currency ❍ Reported Revenues				
Revenues in US Dollars Please convert your revenues in US dollars at the exchange rate of your fiscal year-end date.				
Total Employees				
Production Volume				

Info Text:
Question Rationale The information asked in this question is required by us to normalize quantitative data provided in other questions and criteria (e.g., Emissions). Company data reported here may also be used to normalize other reported data in the questionnaire or may be used by us for research purposes. Key Definitions - Revenues: Please provide the revenues in your reporting currency, and indicate which currency you have used in the comment box. Please provide constant currency (foreign exchange adjusted) revenues if possible, as they eliminate the effect of fluctuations in foreign exchange rates and are thus a better indicator of business performance. However, reported revenues are also accepted - Revenues in US Dollars: Please convert the revenues reported in each year using the exchange rate at the end of that corresponding fiscal year. In other words, if your company has a fiscal year that ends on the 31st of December, the revenues provided for FY2019 should be converted using the exchange rate on 31.12.2019. The revenues provided for FY2020 should be converted using the exchange rate on 31.12.2020. - Total Employees: the number of people employed on a full time and part-time basis by the company, calculated as: Total Employees = Full Time Employees + 0.5 * Part Time Employees. If you calculate your total number of employees differently, please describe your method in the comment box. Data Requirements - Please provide information for all parts of this question and ensure that the figures provided are consistent over four years as well as consistent with the figures (e.g., emissions) provided in the other questions. - Reporting currency: currency selected will be used throughout the questionnaire for consistency purposes, and will automatically be selected for questions asking for monetary data. - Unless otherwise specified, all monetary values should be reported in their absolute values. - If available for your industry, please select the appropriate normalization factor to be used for normalizing data reported in the "Emissions". Supporting evidence: No document is required to support your response. You may

still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information.

1 Governance & Economic Dimension

1.1 Transparency & Reporting

To confidently use sustainability-related data and reports produced by companies, stakeholders must be able to rely on accurate information that has been collected, elaborated and presented in a transparent manner. This criterion aims to assess how companies set and communicate the reporting boundaries associated to their sustainability-disclosure, whether they certify the quality and accuracy of the disclosed data through third-party verification and assurance processes, and whether they define the eligibility and/or alignment of their business activities to relevant sustainable finance taxonomies.

1.1.1 Sustainability Reporting Boundaries

This question requires publicly available information.

Does your company publicly report on the scope or reporting boundaries of your sustainability disclosure?

- ❍ Yes, we publicly disclose the reporting boundaries or scope of reporting used for our sustainability disclosure. Please choose the option that best describes your reporting boundaries and provide public supporting evidence:
  - ❍ All activities fully consolidated for financial reporting purposes are covered
  - ❍ The following percentage of our revenues is covered by our sustainability disclosure:
    - ❍ 75-100%
    - ❍ 50-75%
    - ❍ 25-50%
    - ❍ 0-25%
  - ❍ All activities under operational control and/or majority-owned are covered
  - ❍ None of the above applies, but we provide the criteria used for sustainability data disclosure (e.g. list of included or excluded entities, geographies or divisions)
- ❍ We don't have a dedicated section of our disclosure that describes our reporting boundaries, but we disclose the coverage of some specific environmental or social indicators. Please select the options that apply:
  - ❏ Some environmental indicators have coverage details
  - ❏ Some social indicators have coverage details
- ❍ We don't publicly state the reporting boundaries of our sustainability disclosure, nor coverage of single environment or social indicators.
- ❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Setting clear sustainability reporting boundaries is necessary for stakeholders and investors to understand how the sustainability disclosure of a company reflects its organizational and management reality. The greater the scope of the information is disclosed, the more it is representative of a company’s business activities as a whole, providing a more accurate picture of the environmental and social impacts of the company. Because of this, stakeholders and established standards and frameworks are expecting companies to increasingly align their sustainability disclosure with the boundaries set for financial

disclosure. Key Definitions Financially consolidated activities: refer to all subordinate entities, subsidiaries, etc. that the company has consolidated in its financial statement. Financial accounting standards require reporting companies to consolidate all entities that they control. Operational control: an organization has operational control over an operation if the former has the authority to introduce and implement its processes and operating policies. Majority-owned activities: subordinate entities or subsidiaries in which the reporting company (e.g., parent company) owns more than 50% of outstanding shares. Disclosure Requirements - This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications, corporate citizenship/corporate social responsibility report, financial report) or corporate website. - Please ensure that the information needed to mark any of the options is clearly disclosed in the attached documents Specific requirements for the single-choice selection: - If your company has disclosed the reporting boundaries or scope of reporting used for your sustainability disclosure, and more than one option can be selected among those in the single-choice section, please consider that a high (75-100%) revenue coverage of a company’s sustainability disclosure or an alignment between the financial consolidation and sustainability disclosure are considered best practices and should be used as options. - If the majority of your revenue is derived from minority (non-consolidated) interests, please use the revenue field to indicate the coverage of your sustainability disclosure. Please also provide a brief description of your minority interests in the comment box of the question, explaining how they have been included in your sustainability disclosure and within the CSA. - If you have used the revenue field, but the revenue coverage is not explicitly stated in the reporting boundaries section of your sustainability disclosure, please provide the necessary public documents to corroborate the coverage range provided and indicate the necessary calculations in the comment box. For groups and holding companies, this percentage coverage must be calculated against the total revenue reported in the consolidated financial statement.

1.1.2 Sustainability Reporting Assurance

This question requires publicly available information.

Does the company employ external assurance providers to conduct assurance for its sustainability reporting and is this information available publicly?

❍ Yes, the company's sustainability reporting is externally assured. Please indicate where this information is available in **public reporting or corporate website**.

- ❏ The assurance statement is based on a recognized international or national standard (e.g. AAIOOOAS, ISAE 3000).
- ❏ The assurance statement contains a "declaration of independence" which specifies that the assurance provider has no conflict of interest in relation to providing the assurance of environmental and / social data for the company which has been assured
- ❏ The scope of the assurance statement clearly indicates that it covers **environmental KPIs**. *If only some KPIs are assured, then it is clearly indicated which data/KPIs disclosed in the report have been assured.*
- ❏ The scope of the assurance statement clearly indicates that it covers **social KPIs**. *If only some KPIs are assured, then it is clearly indicated which data/KPIs disclosed in the report have been assured.*
- ❏ The assurance statement contains a conclusion, i.e. either "reasonable assurance" or "limited assurance"

❍ No, the company does not publicly report information on whether its sustainability reporting is externally assured.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale As with financial data, assurance of environmental and social data ensures that it is more reliable and increases the likelihood that investors will use these data in their analysis and investment decisions. Transparency about the assurance process and the data assured also increases stakeholders’ trust in published information. The purpose of this question is to assess the extent to which companies are disclosing the details related to their environmental and social assurance. Key Definitions Assurance specialists: Include accountants, certification bodies, and specialist consultancies. It does not include an

independent advisory board, stakeholder panel, or high-level individual (e.g., Environmental Minister). The declaration of independence: An explicit statement of independence from the auditor confirming that there is no other commercial link to the company's operations or business that could result in a conflict of interest. Recognized international or national standard: refers to assurance standards and not reporting standards (such as GRI guidelines). Examples of these assurance standards are AA1000AS and ISAE 3000, but regional or local standards are also acceptable if they are clearly specified and are comparable to international standards. Examples include: - Standard DR03422 (Australia/New Zealand) - Assurance Engagements of Sustainability Reports (Germany) - Environmental Report Assurance Services Guidelines by the JICPA (Japan) - FAR auditing standard RevR6 (Sweden) - Standard 3810 Assurance Engagements related to Sustainability Reports (the Netherlands) - AT-C Section 105 and 210 (United States/Canada) Scope of assurance: If the scope of assurance covers some (but not all) environmental indicators, these need to be clearly marked in the relevant sections of the report. If the assurance statement covers all data items in the report, this also needs to be explicitly stated. Conclusion/Level of assurance: This refers to the conclusion of the assurance process which is according to the level of assurance, i.e., limited/moderate or reasonable assurance. The level of assurance indicates the extent and depth of the work the assurance provider undertakes in relation to sustainability disclosures. Most assurance providers offer two levels: "reasonable" assurance (i.e., high but still involving some risk of inappropriate conclusion) or "limited" assurance (i.e., moderate) (GRI, 2013). Supporting evidence: This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications, separate fuel efficiency strategy document) or corporate website. Any response that cannot be verified in the attached public document(s) will not be accepted.

1.1.3 Sustainability Taxonomies

This question requires publicly available information.

Does your company report its revenues, capital expenditure and operating expenditure in line with a sustainable activity reporting framework? Please indicate where this information is available in your public reporting or corporate website.

❍ Yes, we have mapped our activities against a sustainability taxonomy or framework, and it is available publicly in company reporting:

Geography of Framework

❑ Our company is within the legal scope of a sustainability taxonomy framework within the following geography:

❍ European Union

❍ China

❍ ASEAN

❍ South Africa

❍ Colombia

❍ Japan

❍ Korea

❍ Other taxonomy, please specify

❍ Our company is not within the legal scope of a sustainability taxonomy but we have voluntarily mapped alignment, please specify below:

Aggregate Mapping

❍ Yes, we have conducted an overall aggregate mapping of our eligibility and alignment to the above taxonomy, please submit details below:

Aggregate of Eligibility & Alignment	Revenue	Capital Expenditure	Operational Expenditure			
Total figures for your company Please provide totals in monetary units		100.0%		100.0%		100.0%
Total of which is Taxonomy-Eligible Please provide percentage of the total figure for your company that is taxonomy eligible or meets requirements of the taxonomy chosen above.						
Total of which is Taxonomy-Aligned Please provide the percentage of the total figure for your company that is taxonomy aligned or meets requirements of the taxonomy chosen above.						

Aggregate of Eligibility & Alignment	Revenue	Capital Expenditure	Operational Expenditure			
Total of which is not Taxonomy Eligible Please review the calculated totals that are not taxonomy eligible						

❍ No, we have not conducted an overall aggregate mapping of our eligibility and alignment to the above taxonomy.

Activity-Level Breakdown of Mapping

❍ Yes, we have publicly mapped our eligibility and alignment at activity-level and it is available here:

❍ No, we have not publicly mapped our eligibility and alignment at an activity-level.

❍ No, our company is within the scope of taxonomy regulation within our jurisdiction but we have not publicly reported against it.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to identify companies that have business activities that can be considered eligible for or aligned to a designated sustainable finance taxonomy. In recent years, there has been a development of sustainable finance taxonomies which aim to categorize business activities as “green”. The leading framework, the EU Taxonomy, is now legally in force within the European Union; in the years to 2025, an increasing number of European companies will be within the scope of this legislation. There are a range of other jurisdictions that are either developing or implemented a taxonomy for the classification of green activities. These may be legally or voluntarily applied. The S&P Global Inc. Corporate Sustainability Assessment (CSA) aims to be standard agnostic and therefore the question allows participants to designate the taxonomy they have mapped their operations. It recognizes that companies may do this as they are legally obligated, or they have voluntarily mapped their operations to obtain a competitive advantage or attract investment. Key Definitions Sustainability Taxonomy: A framework that provides clear definitions of business activities that can be considered environmentally or socially beneficial. The framework may be legally enforced by relevant financial regulators within the jurisdiction in which the company operates, or a voluntary framework the company has decided to disclose towards. Taxonomy-Eligible: A business activity that a sustainability taxonomy considers relevant to its framework. Taxonomy-Aligned: A business activity that is taxonomy-eligible and passes relevant tests provided by the framework. An example within the EU Taxonomy is an eligible activity passing Substantial Contributions, Do No Significant Harm (DNSH), and Minimum Social Safeguards (MSS) to become an aligned activity. Aggregate Mapping: A total of all the taxonomy-eligible and taxonomy-aligned activities combined. Activity-Level Mapping: A breakdown of individual activities and their eligibility as well as alignment to the relevant sustainability taxonomy. Data Requirements Geography of Framework: Please indicate the geography, economy, or trading bloc of which your company falls within the scope of its sustainable finance taxonomy. If the company discloses towards a taxonomy not within the list, please choose “Other taxonomy” and add it to the text field. If the company voluntarily aligns to a taxonomy that it is not legal within the scope of, please choose “Our company is not within the scope of a sustainability taxonomy but we have voluntarily mapped alignment, please specify below”. Non-EU Companies Guidance: Please note, the list is forward-looking and although your jurisdiction may be present, it does not mean your company is required to report against it unless legally obligated or voluntarily chosen to. If you are not legally required and have not reported against it, please choose “Not applicable”. Non-EU companies can also map their data to the EU taxonomy, but choose “Our company is not within the legal scope of a sustainability taxonomy but we have voluntarily mapped alignment, please specify below” and write “European Union”. Finally, if reporting to other taxonomy, write or chose it and submit the percentage of your business meeting those requirements as both eligible and alignment. For instance, if 90% of your revenues meet the

local taxonomy, write 90% in both eligible and alignment. Aggregate mapping: For company revenue, capital expenditure, and operating expenses, please provide the following information within the green boxes: Total figures: Totals within the designated currency unit Total of which is taxonomy-eligible: Total percentage of activities that are eligible to the relevant taxonomy. This can also be described as “proportion” of turnover, capital expenditure or operational expenditure that is dedicated to that activity. Total of which is taxonomy-aligned: Percentage of total figures that are aligned to the relevant taxonomy. Please note, this is percentage of total revenue, capital expenditure or operating expenses, not the percentage of the eligible figures. Please note that the aligned percentage-value cannot be higher than the eligible percentage-value for each item (revenue, capital expenditure or operating expenses). There is a series of calculated data points that will return figures depending on what the participant company submits. Activity-level breakdown: If the company has performed an activity-level breakdown of eligibility and alignment to the relevant taxonomy, please indicate where this is in company reporting. Supporting Evidence: The question is public and requires evidence to be identified within the company reporting or website. References OECD (2020) Developing Sustainable Finance Definitions and Taxonomies OECD (2023) Annex A. Overview of transition finance approaches | OECD Guidance on Transition Finance: Ensuring Credibility of Corporate Climate Transition Plans | OECD iLibrary (oecd-ilibrary.org) Center for Clean Air Policy (2022) Towards a common pathway across sustainable finance taxonomies: Policy brief for decision-makers South Africa Sustainable Finance Initiative (2023) South Africa Sustainable Finance Initiative Green Taxonomy of Colombia (2023) Colombia Taxonomy China Green Bond Endorsed Project Catalogue (2015) ################ (greenfinance.org.cn) Association of South-East Asian Nations (ASEAN) (2021) ASEAN Sustainable Finance Taxonomy Japan (2021) Basic Guidelines on Climate Transition Finance

1.1.4 MSA Transparency & Reporting

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

1.2 Corporate Governance

Corporate governance systems ensure that a company is managed in the interests of shareholders (including minority shareholders). On the one hand this includes checks and balances that enable the Board of Directors to have appropriate control and oversight responsibilities. Empirical evidence suggests that over a period of 5 years, the difference in return on equity between well-governed and badly-governed companies can be as much as 56% (source: GMI 2007). On the other hand management incentives have to be set in such a way that management interests are aligned with shareholders' interests. Our questions focus on board structure, composition of the board and related committees, board effectiveness and measures to ensure alignment with shareholders' long-term interests, which include transparency and the structure of executive remuneration as well as share ownership requirements.

1.2.1 Board Independence

This question requires publicly available information.

Does your company have a publicly available independence statement for the board of directors?

- ❍ Yes, we have a publicly available independence statement. Please indicate below what the statement includes and provide a reference:
  Listed companies are required to provide links to public reports or corporate websites.
  Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.
  - ❍ We comply with the following corporate governance code or stock exchange rules
    - ❍ Australia - Australian Stock Exchange (ASX)
    - ❍ Austria - Austrian Code of Corporate Governance
    - ❍ Azerbaijan - Azerbaijani Economic Development Ministry
    - ❍ Bahrain - Kingdom of Bahrain Ministry of Industry and Commerce
    - ❍ Belgium - Brussels Stock Exchange
    - ❍ Bosnia and Herzegovina - Republic of Srpska Securities Commission
    - ❍ Brazil - Novo Mercado Listing Regulation (New Market Listing Regulation)
    - ❍ Canada - National Instrument 58-101 – Disclosure of Corporate Governance Practices
    - ❍ Chile - the Chilean Law N° 18.046 independent director definition
    - ❍ Colombia - Code of Best Practices
    - ❍ Croatia - Zagreb Stock Exchange
    - ❍ Cyprus - Cyprus Stock Exchange
    - ❍ Denmark - Recommendations on Corporate Governance
    - ❍ Egypt - Egyptian Corporate Governance Code
    - ❍ European Union - Recommendations of the European commission
    - ❍ Finland - Helsinki Stock Exchange
    - ❍ France - Paris Stock Exchange - Afep-Medef Code
    - ❍ Germany - The German Corporate Governance Code
    - ❍ Greece - Hellenic Corporate Governance Code For Listed Companies
    - ❍ Hong Kong - Hong Kong Exchange (HKEX)
    - ❍ Hungary - Budapest Stock Exchange
    - ❍ Iceland - Iceland Chamber of Commerce
    - ❍ India - National Stock Exchange (NSE) and SEBI(LODR)
    - ❍ Ireland - Corporate Governance Code for Credit Institutions and Insurance Undertakings 2013
    - ❍ Italy - Corporate Governance Code (Italy)
    - ❍ Italy - Italian Consolidated Financial Act
    - ❍ Japan - Tokyo Stock Exchange (TSE)
    - ❍ Kenya - The Capital Markets Authority
    - ❍ Lebanon - Lebanese Transparency Association (LTA)
    - ❍ Luxembourg - Luxembourg Stock Exchange
    - ❍ Mexico - Mexican Securities Market Law
    - ❍ Netherlands - Amsterdam Exchange (AEX) - Dutch Corporate Governance Code
    - ❍ New Zealand - New Zealand Corporate Governance Forum Guidelines
    - ❍ Nigeria - Financial Reporting Council of Nigeria

- ❍ Norway - Oslo Børs
- ❍ Oman - Sultanate of Oman Capital Market Authority
- ❍ Philippines - Securities and Exchange Commission Philippines
- ❍ Qatar - Qatar Financial Market Authority
- ❍ Romania - Bucharest Stock Exchange
- ❍ Russian Federation - Moscow Exchange - Russian Code of Corporate Governance
- ❍ Saudi Arabia - Saudi Stock Exchange
- ❍ Singapore - Monetary Authority of Singapore (MAS)
- ❍ Slovenia- Ljubljana Stock Exchange
- ❍ South Africa - Johannesburg Stock Exchange (JSE)
- ❍ Spain - Bolsa de Madrid
- ❍ Sweden - Stockholm Stock Exchange (SSE)
- ❍ Thailand - The Stock Exchange of Thailand (SET)
- ❍ Taiwan - Taiwan Stock Exchange
- ❍ UK - London Stock Exchange (LSE)
- ❍ USA - New York Stock Exchange (NYSE) and National Association of Securities Dealers Automated Quotations (NASDAQ)
- ❍ Vietnam - The State Securities Commission of Vietnam (SSC)
- ❍ Indonesia - Indonesia Stock Exchange

❍ The stock exchange we follow is not on the list or we have our own stricter independence requirements. The requirements cover the following:

- ❏ The director must not have been employed by the company in an executive capacity within the last year.
- ❏ The director must not accept or have a “Family Member who accepts any payments from the company or any parent or subsidiary of the company in excess of $60,000 during the current fiscal year”, other than those permitted by SEC Rule 4200 Definitions, including i) payments arising solely from investments in the company's securities; or ii) payments under non-discretionary charitable contribution matching programs. Payments that do not meet these two criteria are disallowed.
- ❏ The director must not be a “Family Member of an individual who is [...] employed by the company or by any parent or subsidiary of the company as an executive officer.”
- ❏ The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company’s senior management.
- ❏ The director must not be affiliated with a significant customer or supplier of the company.
- ❏ The director must have no personal services contract(s) with the company or a member of the company’s senior management.
- ❏ The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company.
- ❏ The director must not have been a partner or employee of the company’s outside auditor during the past year.
- ❏ The director must not have any other conflict of interest that the board itself determines to mean they cannot be considered independent.

Target Share

❏ We have a target share of independent directors on the board. Please specify:

- ❍ No, we do not have an independence statement that meets the disclosure requirements of this question for listed/non-listed companies.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale An independent director is a member of the company's board of directors that is brought in from outside the organization. Independent directors can bring new insights and balance that improve the performance of a company through their objective view of the company's health and operations. At times, they can also bring specific expertise from their experience as well as provide additional accountability.
We assess the extent to which companies have made explicit statements about their definitions of and requirements with respect to board members' independence. Key Definitions Independent directors: are non-executive directors that are independent by meeting at least 4 of the 9 criteria (of which at least 2 of the 3 first criteria) listed below: 1. The director must not have been employed by the company in an executive capacity within the last year. 2. The director must not accept or have a "Family Member who accepts any payments from the company or any parent or subsidiary of the company in excess of $60,000 during the current fiscal year", other than those permitted by SEC Rule 4200 Definitions, including i) payments arising solely from investments in the company's securities; or ii) payments under non-discretionary charitable contribution matching programs. Payments that do not meet these two criteria are disallowed. 3. The director must not be a "Family Member of an individual who is [...] employed by the company or by any parent or subsidiary of the company as an executive officer." 4. The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company's senior management. 5. The director must not be affiliated with a significant customer or supplier of the company. 6. The director must have no personal services contract(s) with the company or be a member of the company's senior management. 7. The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company. 8. The director must not have been a partner or employee of the company's outside auditor during the past year. 9. The director must not have any other conflict of interest that the board itself determines to not be considered independent. Data Requirements - Please provide your publicly available independence statement, public reporting on the definition of independence used (i.e., if it is in line with local or international standards corresponding to the definition used by us), and public reporting on the target share of independent directors on the board. - Please select the stock exchange that you comply with. We do allow you to select an established national or stock exchange Corporate Governance Code as long as this also meets our definition of independence. - If you are a member of a stock exchange that is not listed or you have stricter requirements, please select what parts of the Board Independence statement your company satisfies. We expect the statement to meet at least 4 out of 9 criteria of which at least 2 of the first 3. If this is not the case, please indicate so. Specific data requirements for non-listed companies: Family-owned companies - All family members who are on the Board of Directors and employed by the company are to be considered as executive directors. - Family members that are only on the board and that do not have any executive role can be considered as independent directors if they meet at least 4 out of 9 criteria of which at least 2 of the first 3 criteria for independence. State-owned companies - Government representatives can be considered as "independent" if they meet at least 4 out of 9 criteria of which at least 2 of the first 3 criteria for independence. Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public.

1.2.2 Board Type

This question requires publicly available information.

Does your company publicly report on its board type? Please indicate the number of executive and non-executive directors on the board of directors/supervisory board of your company and specify where this information is available. Additional clarification on one-tier and two-tier systems is available in the information text.

Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

❍ Yes, we publicly report on our board type.
Please select whether your company has a one-tier or two-tier board and provide a reference:

❍ ONE-TIER SYSTEM (companies with a board of directors)

	Number of members
Executive directors	
Independent directors	
Other non-executive directors	
Total board size	

❍ TWO-TIER SYSTEM (companies with a supervisory board)

		Number of members
SUPERVISORY BOARD	Independent directors	
	Other non-executive directors	
	Employee representatives (if not applicable, please leave the field empty)	
MANAGEMENT BOARD/ EXECUTIVE MANAGEMENT	Senior executives	
	Total size of both boards	

❍ No, we do not report on our board type.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale An effective board of directors, properly constituted, is the linchpin of good corporate governance. Boards are responsible for managerial performance, meeting the corporation's stated objectives, complying with applicable laws and regulations, and protecting shareholder rights and interests. To assess the quality of a board’s structure, we focus on its composition, its proportion of independent members, and its overall size, as empirical studies show that oversized boards are counter-productive to performance. Key Definitions Types of Boards: Companies can choose between one- and two-tier systems when answering the question. The descriptions below will help you identify which of these structures your company has in place. One-tier systems: have a single board consisting of executive, non-executive, and independent directors. It is possible that such boards only consist of independent directors or a combination of executive and independent directors. Most countries use a one-tier system. Two-tier systems: have an executive board and a supervisory board, which is composed of non-executive or independent members and – in certain countries – employee representatives. Countries that commonly use two-tier systems include Austria, Denmark, Finland, France, Germany, Hungary, and The Netherlands. Sweden and Norway are exceptions and should be classified as one-tier despite the presence of employee representatives on the board. For French companies that have a one-tier board system with employee representatives, in accordance with the French code of corporate governance, employee representatives should be considered non-executive directors and be included in the total board size. Types of Directors: We outline definitions of possible types of directors below. These definitions should be used to classify board members. Please note we only consider board members that are CURRENTLY (at the time the assessment is performed) on the board, e.g., if a board member has resigned (for example in March 2020) and the assessment is performed in May 2020, that board member would not be considered. Executive directors: are employees, and are usually senior managers of the company in an executive function (e.g., CEO, CFO, etc.). Independent directors: are non-executive directors that are independent by meeting the requirements set out in the Board Independence question. Other non-executive directors: are directors that are not executives but also do not qualify as independent as defined above. They are members of the board not already accounted for in the executive and independent categories. They might be employed by

the organization at a non-executive level. Data Requirements This question is automatically filled out with information from S&P Capital IQ. If any correction is required, please follow these requirements: - Ensure that the type of board, the breakdown between the different types of directors, and the total board size are filled out. - If the definition of independence at the company differs from our definition given in the Board Independence question, please adjust the number of independent directors in line with our definition and provide a comment in the comment box. Specific data requirements for non-listed companies: Family-owned companies - All family members who are on the Board of Directors and employed by the company are to be considered as executive directors. - Family members that are only on the board and that do not have any executive role can be considered as independent directors if they meet at least 4 out of 9 criteria of which at least 2 of the first 3 criteria for independence. State-owned companies - Government representatives can be considered as “independent” if they meet at least 4 out of 9 criteria of which at least 2 of the first 3 criteria for independence. Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public.

1.2.3 Non-Executive Chairperson/ Lead Director

This question requires publicly available information.

Is the board of directors/supervisory board headed by a non-executive and independent chairperson and/or an independent lead director? Please indicate where this information is available.
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

❍ Chairperson is non-executive and independent

❍ Role of CEO and chairperson is split and former CEO/chairperson (presently in a non-executive position) is now chairperson

❍ Role of CEO and chairperson is split and chairperson is non-executive but not independent

❍ Role of CEO and chairperson is split and former CEO/chairperson is now chairperson, but independent lead director is appointed. Please indicate the name of the lead director:

❍ Role of chairperson and CEO is joint, but independent lead director is appointed. Please indicate the name of the lead director:

❍ Role of chairperson and CEO is joint or chairperson is an executive director.

❍ We do not report this information.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale International consensus favors the separation of the roles of chairperson and CEO. If the board of directors opts to appoint one person fulfilling both roles, it has to build in the necessary checks and balances to avoid potential abuse of power. Companies headed by a joint chairperson/CEO are expected to explain their reasoning for this structure, have appointed a "lead independent director" and should provide a statement about the lead director’s responsibilities. Key Definitions Independent lead director: this role exists to provide leadership to the board in cases where the joint roles of Chairperson and CEO could potentially be in conflict. Fundamentally, the role exists to ensure that the board operates independently of management and that directors have independent leadership at the board level. If the company has chosen either of the two options indicating that it has an independent lead director, the name of this director should be provided in the comment box. Independent directors: are non-executive directors that are independent by meeting at least 4 of

the 9 criteria (of which at least 2 of the 3 first criteria) listed below: - The director must not have been employed by the company in an executive capacity within the last year. - The director must not accept or have a “Family Member who accepts any payments from the company or any parent or subsidiary of the company in excess of $60,000 during the current fiscal year”, other than those permitted by SEC Rule 4200 Definitions, including i) payments arising solely from investments in the company's securities; or ii) payments under non-discretionary charitable contribution matching programs. Payments that do not meet these two criteria are disallowed. - The director must not be a “Family Member of an individual who is [...] employed by the company or by any parent or subsidiary of the company as an executive officer.” - The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company’s senior management. - The director must not be affiliated with a significant customer or supplier of the company. - The director must have no personal services contract(s) with the company or be a member of the company’s senior management. - The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company. - The director must not have been a partner or employee of the company’s outside auditor during the past year. - The director must not have any other conflict of interest that the board itself determines to mean they cannot be considered independent. Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-Listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public.

1.2.4 Board Diversity Policy

This question requires publicly available information.

Does the company have a formal policy on board diversity and is it available publicly?
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

❍ Yes, the company has a policy on board diversity that clearly requires diversity factors such as gender, race, ethnicity, country of origin, nationality or cultural background in the board nomination process. Please indicate where this information is available in **public reporting or corporate website**.
  - ❏ Gender
  - ❏ Race or Ethnicity
  - ❏ Nationality, country of origin or cultural background

❍ No, the company does not publicly report on a policy for board diversity.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Corporate boards are tasked with monitoring companies’ management teams on behalf of those companies’ shareholders and other stakeholders. Boards are the direct representatives of these stakeholders and form one of the most important components of corporate governance. It is therefore important that the board members selected have the right experience and skills, are sufficiently independent, and act in the best interests of all stakeholders. Diversity adds value to the board through differences in perspectives and experience. Diverse boards will be able to assess problems from a broader point of view and are more likely to take into account the best interests of all stakeholders. Furthermore, studies have shown a positive correlation between gender diversity on boards and companies’ financial performance. It can also be important for board members to have a broad and complementary range of skills, although boards’ needs can differ across individual companies and industries depending on the existing and required skills of board members and the pool of qualified board members available when electing new board members. Key Definitions Local corporate governance codes: Certain local corporate governance codes include guidance on diversity criteria. This can be accepted in this question if both of the following criteria apply: - The company

states that it adheres to the local corporate governance code without exception OR clearly states what those exceptions are and that they do not include the diversity factors specifically ticked in the question, and - The local corporate governance code clearly indicates that the specific criteria ticked in the response are considered for the board nomination process. Race: In the absence of any internationally agreed definition, race is most often statistically characterized in terms of phenotype and appearance (e.g., skin colors), or with regard to ancestry. This should not be understood as an attempt to trace the definition of race to biological, anthropological, or genetic factors but rather to (somewhat artificially) distinguish it from the concept of ethnicity. (OECD, 2018) Ethnicity: Describes a shared culture: the practices, values, and beliefs that characterize those belonging to a community. This multidimensional concept acts as an umbrella term encompassing language, religious traditions, and others (United Nations, 2017). A number of related concepts, including ancestry, citizenship, and nationality, may overlap with ethnicity. However, ethnicity is not the same as nationality or citizenship, nor it is a measure of biology or genes. (OECD, 2018) Nationality: While geographic diversity has received less attention than gender or racial diversity on boards, it is clear that geographic diversity adjusts the lens through which risks and strategies are examined. In order to manage global risks and opportunities and improve board effectiveness, geographic diversity in the boardroom in a global marketplace needs to increase. Here, nationality captures a person's country of origin or citizenship Data Requirements A board diversity policy needs to contain specific requirements for diversity factors being taken into account during the board nomination process. Statements related to non-discrimination between sexes, nationalities, etc. or statements confirming that a company complies with local laws around non-discrimination are not sufficient. For two-tier board structures, the policy needs to apply to the supervisory board, not only the management board. Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public.

1.2.5 Board Gender Diversity

This question requires publicly available information.

Please indicate the number of women on your company's board of directors/supervisory board and specify where this information is available. If your company has a one-tier board structure, this figure includes: female executive directors, non-executive directors and independent directors. If your company has a two-tier board structure, this figure ONLY includes female independent directors and non-executive directors (this means that senior executives and employee representatives should not be included).
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

❍ Number of female directors:

❍ We do not report this information.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale We assess whether the board reflects the diversity of the workforce and marketplace, thereby ensuring that a variety of viewpoints are heard and factored into corporate decision-making. A commitment to diversity at all levels can help companies attract employees, create goodwill with consumers, and better compete in diverse markets globally, which in turn benefits long-term shareholder value. Gender diversity has been an important topic of discussion in recent years, and various academic studies have shown a correlation between gender diversity and corporate performance, for example, in corporate governance (Adams and Ferreira, 2009) or company innovation (Deszö and Ross, 2012). Data Requirements For two-tier boards: Employee representatives and senior executives should not be included in the total number of women for two-tier boards as they are not considered in the calculation of the total size of the supervisory board. For one-tier boards: Employee representatives should not be included in the total number of women on the board for

one-tier boards. If there are no women on the board of directors or supervisory board, please write 0 in the answer to this question. For this question, we are looking for the number of women on your company's board of directors/supervisory board. - If your company has a one-tier board structure, this figure includes female executive directors, non-executive directors, and independent directors. - If your company has a two-tier board structure, this figure ONLY includes female independent directors and non-executive directors (meaning senior executives and employee representatives should not be included). Hence, the management board should not be considered in this question. Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public. References The study “Corporate Governance, Board Diversity, and Firm Value” (October 2001) examined Fortune 1000 firms and found a significantly positive relationship between the fraction of women or minorities on the board and firm value.

1.2.6 Board Effectiveness

This question requires publicly available information.

How does your company ensure the effectiveness of your board of directors/supervisory board and the alignment with the (long-term) interests of shareholders?
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

❍

	Indicators/measures
Board Meeting Attendance Number of meetings attended in percentage last business/fiscal year.	❏ Average board meeting attendance: ____ % of meetings of board of directors/supervisory board. ❏ Minimum of attendance for all members required, at least (in %) ____
Board Mandates Number of other mandates of the board of directors/supervisory board members. **This only applies to non-executive and independent directors, not executive directors or employee representatives.**	❏ Number of non-executive/independent directors with 4 or less other mandates: ____ Please provide the names of these directors: ____ ❏ Number of other mandates for non-executive/independent directors restricted to: ____
Board Performance Review Performance assessment of board of directors/supervisory board members.	❏ Regular self-assessment of board performance. Please specify or provide documents: ____ ❏ Regular independent assessment of board performance. Please specify or provide supporting documents: ____

	Indicators/measures
Board Election Process	❏ Board members are elected and re-elected on an annual basis ❏ Board members are elected individually (as opposed to elected by slate)

❍ We do not report this information.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale An effective board of directors is vital for good corporate governance. Several studies have found that companies with specific procedures and practices designed to ensure the accountability of their board and a close alignment with shareholders' interests perform better than those that do not. We use the parameters in this question as a proxy for the overall effectiveness of the board. In addition to meeting attendance, the number of external directorships board members hold, and performance assessment, we ask for information on how board members are elected. The frequency of elections and structure of the process can affect the accountability of board members: when board members are elected individually and on an annual basis, shareholders are able to vote them off if they are concerned with their performance. If shareholders can frequently express their confidence in or concerns about board members, the board as a whole becomes more accountable. Key Definitions This question only applies to board members who represent shareholders (or multiple stakeholders including shareholders). For two-tier board structures, this question should only include the supervisory board and not the management board. Meeting attendance: this section refers to two measures: on one hand, the actual average attendance rate for the past year, and on the other hand, if there is any corporate guideline for meeting attendance, i.e., if there is a minimum proportion of board meetings that each board member is required to attend. Both rates should be calculated on the basis of the total number of board meetings held annually. Other mandates: refers to the number of other external directorships in publicly listed companies held by members of the board of directors/supervisory board (examples include executive board positions such as CEO, or member of the board of directors at another company). Board memberships in private limited companies, educational institutes (schools, colleges, or universities), and non-profit organizations are not considered in our definition of other mandates. Only the number of mandates for independent and non-executive directors should be considered, not mandates for executive directors or employee representatives. In this section, the actual number of directors with four or fewer other mandates is considered together with any corporate guidelines on restrictions on the number of other mandates. Board performance assessments: We consider two types of assessments: (1) self-assessments of the board's performance, meaning that the board members themselves are allowed to systematically evaluate their performance; (2) independent assessments of the board's performance, meaning that an independent third party evaluates the board's performance. Such assessments are considered "regular" if the company clearly shows that there are guidelines to perform them at specific intervals (such as annually or every second year). Assessments are also considered regular if the company is carrying them out for the first time but with the explicit intention of conducting them regularly. It is considered best practice to carry out both types of assessments on a regular basis, although not necessarily annually. Annual election of board members: refers to a procedure whereby each board member has to be re-elected at each annual general meeting for shareholders (as opposed to electing a member for multiple years). Individual election of board members refers to a procedure whereby each member is elected on an individual basis (as opposed to members being elected by slate). Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public. References Corporate Accountability Report "Does Corporate Governance Matter to Investment Returns?" by Jay W. Eisenhofer, Gregg S. Leving, ISSN 1542-9563 McKinsey Strategy & Corporate Finance "Toward a Value-Creating Board" by Conor Kehoe, Frithjof Lund, and Nina Spielmann

1.2.7 Board Average Tenure

This question requires publicly available information.

Please indicate the average tenure of board members on your company’s board of directors/supervisory board in years. If your company has a one-tier board structure, this figure includes all members (executive directors, non-executive directors and independent directors). If your company has a two-tier board structure, this figure ONLY includes independent directors and non-executive directors (e.g. exclude employee representatives). Please indicate where this information is available.
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

- ❍ Average tenure of board members in years:
- ❍ We do not report this information.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale Corporate boards are tasked with monitoring companies’ management teams on behalf of those companies’ shareholders and other stakeholders. Boards are the direct representatives of these stakeholders and form one of the most important components of corporate governance. It is therefore important that the board members selected have the right experience and skills, are sufficiently independent, and act in the best interests of all stakeholders. Board tenure reflects retention and continuity on one hand, and refreshment of skills and perspectives, and independence on the other. Research strongly supports the assertion that optimal board tenure is in the 7 to 12-year range, and that firm value declines as average tenure deviates therefrom. Data Requirements In this question, we expect disclosure on average board tenure and/or individual tenure of each member of the board of directors. Tenure: the number of years a member has served on the board of directors. Please consider the calendar year as the base year. For example: if a director was appointed in March 2014, their tenure would be counted as 2022-2014 = 8 years. Mergers and Acquisitions: If the company is a spin-off or merger, tenure from the previous company is counted. If a company is less than 10 years old, the company should mark the question as “Not applicable”. For two-tier boards: Employee representatives and senior executives should not be included in the calculation for two-tier boards, as they are not considered in the calculation of the total size of the supervisory board. The management board members should not be included when calculating the average tenure. For one-tier boards: All board members should be reported, including executive, independent and non-executive members. Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public. References Sterling Huang. Board Tenure and Firm Performance. INSEAD Business School. May 2013. Canavan, et al. Board tenure: How long is too long? Directors & Boards. 2004.

1.2.8 Board Industry Experience

This question requires publicly available information.

Please indicate the number of board members with relevant work experience in your company's sector according to GICS Level 1 sector classification (excluding executive members and employee representatives) and list the directors' names.
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

❍

Number of independent or non-executive members with industry experience (e.g., excludes executives):	
Please list the independent or non-executive directors included in the above count:	

❍ We do not report this information.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Corporate boards are tasked with monitoring companies' management teams on behalf of those companies' shareholders and other stakeholders. Boards are the direct representatives of these stakeholders and form one of the most important components of corporate governance. It is therefore important that the board members selected have the right experience and skills, are sufficiently independent, and act in the best interests of all stakeholders. This question focuses on industry and audit experience, two of the most important skill sets for setting strategies and effectively monitoring and evaluating management's performance. Key Definitions Board Industry Experience: The member must have practical work experience in the industry (based on GICS 1 classification below). This experience can be acquired either by way of functions in management, academia, consulting, or research. 'Practical work experience' in the industry refers to experience attained in employee or executive roles. Having been on another company's board in the same industry does not qualify as relevant experience. GICS Level 1 sectors: - Energy - Materials - Industrials - Consumer Discretionary - Consumer Staples - Healthcare - Financials - Information Technology - Communication Services - Utilities - Real Estate Executives and Employee Representatives: Board members who are executives or elected as employee representatives are not included. Data Requirements In this question, we expect disclosure on the number of independent or non-executive members of the board of directors with industry experience and/or disclosure on the industry experience of each individual board member. Two-tier board structures: this question should only include the supervisory board and not the management board. Disclosure Requirements Listed companies and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public. For companies in the FBN, TCD and IDD industries: if your company has very diversified operations or significant investments into businesses in industries other than the one used for the purpose of this assessment, board experience from another relevant industry can be accepted if an explanation is provided, clearly indicating the other GICS sector and how it relates to the company.

1.2.9 CEO Compensation - Success Metrics

This question requires publicly available information.

Does the company have predefined corporate performance indicators relevant for the Chief Executive Officer's variable compensation and is it available publicly?
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

❍ Yes, the company has predefined corporate performance indicators relevant for the Chief Executive Officer's variable compensation. Please indicate where this information is available in public reporting or corporate website.

- ❑ Financial Returns (e.g. return on assets, return on equity, return on invested capital, etc.). Please list all metrics used for this category:

❑ **Relative Financial Metrics** (e.g. comparison to peers using metrics such as total shareholder return, Tobin's Q, growth, etc.). Please list all metrics used for this category:

❍ No, the company does not publicly report on corporate performance indicators for the Chief Executive Officer's variable compensation.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The use of financial metrics to evaluate management performance has become ubiquitous as the benefits of aligning incentives with company performance have been established. Our research shows that the use of revenue, operating profit, and EPS are common practices. Differentiation is now only observed in a few aspects, including the use of return metrics (capital efficiency) and relative metrics which compare the company to peers. In this question, we aim to find out which corporate performance indicators are used to determine CEO variable compensation. Please include only metrics applied to the CEO. Key Definitions Success metrics for variable CEO compensation: As part of this question, any corporate performance indicator that is used to determine the CEO's variable compensation should be indicated. Please only include metrics that apply to the CEO's compensation, not metrics that are selectively used for other senior executives or specialist senior managers at a lower level (such as CFO or COO). Financial metrics: Financial Returns refer to capital efficiency (capital is the source of funds, debt, equity, etc.). Therefore, Financial Returns always use an Income Statement profit metric (e.g., EBIT, income, operating income) divided by a Balance Sheet metric (e.g., Assets (entire balance sheet), Equity, Total Capital (debt plus equity), Invested Capital. We do not accept revenue growth, net profit after taxes, earnings per share, and dividends per share. Acceptable financial metrics include Return on Assets, Return on Equity, Return on Invested Capital. Data Requirements Please only include metrics that apply to the CEO's compensation, not metrics that are selectively used for other senior executives or specialist senior managers at a lower level (such as CFO or COO). Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public.

1.2.10 CEO Compensation - Long-Term Performance Alignment

This question requires publicly available information.

Does your company have the following compensation structures in place to align with long-term performance? Please indicate where this information is available:
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

❍ Yes, our company has guidelines on deferred bonus, time vesting, and performance period for the CEO's variable compensation.
Deferral of Bonus for Short-term CEO Compensation
Is a portion of the CEO's short-term incentive deferred in the form of shares or stock options?
Please indicate the percentage of the short-term bonus deferred in the form of shares or stock options:

Performance Period for Variable CEO Compensation
What is the longest performance period applied to evaluate variable compensation(based on predefined targets, either relative or absolute), covered in your executive compensation plan? Is there a clawback policy in place? Please note that compensation that only is time vested is not considered as performance based compensation in this part of the question.
Please indicate the longest performance period covered by your executive compensation plan:

❑ We have a clawback provision in place. Please specify:

Time Vesting for Variable CEO Compensation
Please indicate the longest time vesting period for variable CEO compensation:

❍ No, we do not have a performance-based variable compensation system or we do not report on this following the disclosure requirements of this question.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Both financial and non-financial metrics are becoming increasingly important in determining variable compensation for executive management and more specifically the CEO. In this question, we assess time vesting and performance periods that are used for determining the CEO's variable compensation. A longer vesting period ensures that the interests of management and the long-term interest of shareholders are better aligned. Additionally, we assess if the short-term bonus is deferred in shares or stock options. The economic alignment of management with the long-term performance of the company is an essential component of executive compensation. This alignment can be achieved in several ways, including deferral of short-term compensation, time vesting, and long-term performance periods. Alignment with long-term performance is particularly important during periods of short CEO tenure, as the risk of short-termism increases. For example, in 2009, CEOs of S&P 500 companies held their position for an average of just 7.2 yrs. This has subsequently increased to 10.8 years in 2015 as the economy recovered and turnover declined, but the risk of a reversion remains. (Matteo Tonello, The Conference Board, Inc., 2016). A longer vesting period ensures that the interests of management and the long-term interest of shareholders are better aligned. Key Definitions Deferred shares: refer to the percentage of the short-term bonus paid out in deferred shares instead of cash. The company can choose to pay out the annual short-term bonus in deferred shares to the CEO and other executive directors which is seen as a best practice. Deferred bonus compensation is an arrangement in which a portion of an employee's income is paid out at a later date after which the income was earned during a set performance period. Performance period: This refers to a performance-based pay-out structure of variable compensation for the current period x which is dependent on achieving targets in the following periods (x+1, x+2, x+3, etc.). Please note that option- and stock-based compensation for which the number of options or stocks rewarded is not dependent on future performance do not count as performance vesting but are considered as time vesting. Example: "The actual number of shares that may become earned and payable under the awards will generally range from 0% to 200% of the target number of units based on achievement of the specified goals over a two-year period." A clawback provision: a policy that allows a company to recover performance-based compensation for some period of time after compensation awards are granted. Clawback provisions may apply to short and/or long-term awards. The circumstances and conduct that would trigger clawback provisions include, but are not limited to, restatement of financial results, errors in financial information reported, misconduct by the employee directly, or misconduct by any other employee that results in incorrect financial reporting. Time vesting: refers to time-based pay-out structures of variable compensation for the current period x over the coming years (x+1, x+2, x+3, etc.). The amount of future payout is independent of the coming year's performance. If all long-term incentives are based on future performance, the same figure should be given for the longest performance period and the longest time vesting period. We accept the total number: the sum of the vesting period and the required holding period. Exceptions to the Standard Methodology for Non-Listed companies: The definition of shares includes non-tradable stock and phantom/synthetic shares that replicate the company's share practice performance. Phantom/synthetic shares: A phantom stock is an employee benefit plan that gives selected employees (senior management) many of the benefits of stock ownership without actually giving them any company stock. This is sometimes referred to as shadow stock. Phantom stock, also known as synthetic equity, has no inherent requirements or restrictions regarding its use, allowing the organization to use is however it chooses. Data Requirements In this question, we assess the time vesting and performance periods as well as whether the company has a clawback provision in place. In addition, we assess if the short-term bonus is deferred in shares or stock options.
The question applies to CEO compensation only. Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned

companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public.

1.2.11 Management Ownership

Additional credit may be granted for publicly available evidence.

Do your company's CEO and other executive committee members hold company shares? Please note that the shares included in the calculation should not be hedged or the personal financial risk of holding the shares otherwise removed.

❍ Yes, company CEO and other executive officers hold company shares

Position	Name(s)	Multiple of base salary
Chief Executive Officer Please provide supporting evidence: ❏ For **Listed companies:** The information is publicly available. Please provide link to public reports or corporate website. For **Non-Listed companies:** The information is available in internal documents, public reports or corporate website.		
Average across other executive committee members owning shares Please provide supporting evidence: ❏ For **Listed companies:** The information is publicly available. Please provide link to public reports or corporate website. For **Non-Listed companies:** The information is available in internal documents, public reports or corporate website.		

❍ No, company CEO and other executive officers do not hold company shares.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale As corporate governance systems aim to ensure that a company is managed in the interests of its shareholders, in this question we assess whether the company's CEO and other executive officers have stock ownership. Academic research suggests that stock ownership by senior management is positively correlated to financial performance. Key Definitions Shares: Shares are units of equity ownership in a corporation. In this question, we don't only accept publicly traded shares but also other forms of participation in equity ownership. Economic interest in shares held: the shares included in the calculation should not be hedged or the personal financial risk of holding the shares otherwise removed. Data Requirements The question assesses the stock ownership level of the CEO and of the other member of the executive committee compared to their respective base salary. Chief Executive Officer: Base salary and shareholdings of the Chief Executive Officer or shareholding expressed multiple of the CEO base salary. Other Executive committee

members: Base salary and shareholdings of at least two members of the executive committee or average shareholdings of the executive committee expressed as multiple of base salary. Please note that the metrics need to be reported for each named executive individually (a consolidated figure is not sufficient). Additional credit will be granted for public reporting of the following parts of the question: - CEO's shares as a multiple of base salary - Average across other executive committee members owning shares as a multiple of base salary Disclosure requirements for partially public question: For listed companies, if no public documentation is provided, internal documentation should be provided that includes the base salary and shareholdings reported as well as the calculations. For non-listed companies, internal documents are generally accepted. Calculations: CEO multiple calculation: Share price at the end of the FY * number of shares held by the CEO / base salary of CEO Other executives' multiple calculation: (share price at the end of the FY * number of shares held by the executive 1 / base salary of executive) + (share price at the end of the FY * number of shares held by the executive 2 / base salary of executive) + (...) / number of executives with shareholdings reported For US-based companies, please use the share price at the time of the shareholder meeting, and the salary and number of shares held at that time for the purpose of calculations. References Academic research (e.g., Bhagat and Bolton 2008) shows that stock ownership of senior management is positively related to future operating profit. Other research includes: - Core & Larcker (2000). Performances consequences of mandatory increases in executive stock ownership. - Gugler, Mueller, & Yurtoglu (2008). The Effects of Ownership Concentration and Identity on Investment Performance: An International Comparison

1.2.12 Management Ownership Requirements

This question requires publicly available information.

Does your company have specific stock ownership requirements for the CEO and other members of your executive committee? Please indicate where this information is available:
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

❍ Yes, there are specific requirements in place. Please indicate at which levels this exist and indicate the share ownership requirements as a multiple of the annual base salary.

  ❏ The CEO has to build up a share ownership of

  times the annual base salary

  ❏ Other members of the executive committee besides the CEO have to build up a share ownership of

  times the annual base salary

❍ No, there are no share ownership requirements or we do not report on this following the disclosure requirements of this question.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale As corporate governance systems aim to ensure that a company is managed in the interests of its shareholders, in this question we assess whether there are stock ownership guidelines in place for the company’s CEO and other executives. Academic research (e.g., Bhagat and Bolton 2008) suggests that stock ownership by senior management is positively correlated to future operating profit. Data Requirements The question assesses if there are explicit requirements indicating that the CEO and/or other executive managers are required to build up share ownership equivalent to a specific multiple of their annual base salary. Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public. Exceptions to the Standard Methodology for Non-Listed companies: The definition of shares includes non-tradable stock

and phantom/synthetic shares that replicate the company's share practice performance. Phantom/synthetic shares: A phantom stock is an employee benefit plan that gives selected employees (senior management) many of the benefits of stock ownership without actually giving them any company stock. This is sometimes referred to as shadow stock. Phantom stock, also known as synthetic equity, has no inherent requirements or restrictions regarding its use, allowing the organization to use is however it chooses. References Academic research (e.g., Bhagat and Bolton 2008) shows that stock ownership of senior management is positively related to future operating profit. Others: - Core & Larcker (2000). Performances consequences of mandatory increases in executive stock ownership. - Gugler, Mueller, & Yurtoglu (2008). The Effects of Ownership Concentration and Identity on Investment Performance: An International Comparison

1.2.13 Government Ownership

This question requires publicly available information.

Please indicate whether individual governmental institutions own more than 5% of the total voting rights of your company and if yes, whether golden shares exist for them. Government ownership of 5% or less of the voting rights need not be reported. Please also indicate where this information is available. For additional information, please see the information button.
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

- ❍ Yes, individual governmental institutions have more than 5% of the voting rights.
  Please provide the total percentage of government ownership (sum of % of individual governmental institutions owning more than 5% of voting rights)

  Please provide details for the government ownership (e.g. calculation, members, organizations etc. if available):

  Golden Shares for Governmental Institutions
  Does your company have golden shares for governmental institutions?
  - ❍ Yes, our company has golden shares for governmental institutions.
  - ❍ No, our company doesn't have any golden shares for governmental institutions.
- ❍ No governmental institutions own more than 5% of the total voting rights. Please provide available evidence of the company share ownership structure.
- ❍ No, we do not report on government ownership information following the disclosure requirements of this question.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale As corporate governance systems aim to ensure that a company is managed in the interests of its shareholders, in this question we assess if a government has voting rights of more than 5% and has golden shares in the company. Academic research (e.g., Goldeng et. al., 2008 or Chen et. al., 2017) suggests that companies without government ownership perform better than companies with government ownership. Key Definitions Government Ownership: For the definition of government institutions and ownership, we adopt the Organization for Economic Co-operation and Development (OECD) definition (2005): "Enterprises where the state has significant control through full, majority, or significant minority ownership. In this definition, we include state-owned enterprises (SOEs) which are owned by the central or federal government, as well as SOEs owned by regional and local governments." This definition includes Government pension funds, state asset management funds, development banks (federal and local), and sovereign wealth funds. Golden Shares for Governments: A type of share that gives its shareholder veto power over changes to the company's charter. A golden share holds special voting rights, giving its holder the ability to block another shareholder from taking more than a ratio of ordinary shares. Data Requirements Government ownership requirements: Holding companies that own stakes higher than 5% in other companies, and in turn are majority owned by a

government or governmental institutions should be reported in this question. For example, a holding company (Company A) is 70% government owned. Company A owns 40% of the voting rights in Company B. Company B should report 40% government ownership in this question. In this question, we expect information on: - Total percentage of government ownership (sum of % of individual governmental institutions owning more than 5% of voting rights) or disclosure of all individual governmental institutions owning more than 5% of voting rights - Golden shares for governmental institutions (only if the corresponding option is marked). Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public. References - Goldeng, Grünfeld, & Benito (2008), The Performance Differential between Private and State Owned Enterprises: The Roles of Ownership, Management and Market Structure. - Chen, Ghoul, Guedhami, & Wang (2017), Do state and foreign ownership affect investment efficiency? Evidence from privatizations.

1.2.14 Family Ownership

This question requires publicly available information.

Please indicate whether one or several founding individuals or family members, personally or through other companies or organizations, individually have more than 5% of the voting rights of your company. Please also indicate where this information is available. For additional information, please see the information button.
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

❍ Yes, founding individuals or family members individually own more than 5% of the voting rights.
Total % of voting rights of the company:

Please provide details for the individual/family ownership (e.g. calculation, members, organizations etc. if available):

❍ No, founding individuals or family members individually do not have more than 5% of the voting rights.

❍ Not applicable. Please provide explanations in the comment box below.

❍ We do not report on family ownership following the disclosure requirements of this question.

❍ Not known

Info Text:
Question Rationale As corporate governance systems aim to ensure that a company is managed in the interests of its shareholders, in this question we assess if one or several individuals of the founding family are ultimate owners and have more than 5% of the voting rights. Academic research (e.g., Eugster & Isakov, 2016 or Corstjens, Peyer & Van der Heyden, 2006) suggests that family ownership is positively correlated to future operating profit. Key Definitions Significant family ownership: At least one of the founding individuals/ family members, personally or through other companies or organizations, must own more than 5% of the voting rights of your company. If no individual owns more than 5%, we do not consider it significant family ownership. Founding family: The founding family can be one or several individuals or family members. They might have not necessarily set up the company independently. In case a family acquires an existing company and transforms it into a new company, this second family can be considered the 'founding family'(e.g., if a company has been acquired, re-named, and re-branded). Data Requirements We are looking for founding family ownership, in order to assess whether descendants of the founding families are current owners with significant voting rights. Total % of voting rights of founding family members, personally or through companies/ organizations to be reported: - if one of the family members owns more than 5%, the respondent shall report the total of all family members' holdings, e.g., add the person(s) with individual ownership of over 5% of the voting rights plus those who individually own less than 5% of voting rights. Please report the total even if there is no pooling agreement in place. - if the family owns more than 5% of the company through a holding

company, the family must own at least 50% of the holding company that in turn holds shares of the company. - if none of the family members individually own more than 5% of the company's voting rights, please mark "No, (founding) family members individually do not have more than 5% of the voting rights." - If any of the founding members or their families still hold more than 5%, this should be reported. - if the company was not founded by a family, please mark “Not applicable”. Specific data requirements for non-listed companies - For family-owned companies, the distribution of voting rights can also be evaluated if there are no publicly traded shares, as there exist other types of shares/instruments that correspond to voting rights. Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their corporate governance in the public domain as their key stakeholder is the general public. References - Credit Suisse (2017), The CS Family 1000 - Eugster & Isakov (2016), Founding family ownership, stock market performance and agency problems. - Corstjens, Peyer & Van der Heyden (2006), Performance of Family Firms: Evidence from US and European firms and investors.

1.2.15 CEO-to-Employee Pay Ratio

Additional credit may be granted for publicly available evidence.

Please provide the annual compensation for the Chief Executive Officer and the median of the annual compensation of all other employees as well as the ratio between the two. If you are unable to provide the median, please provide figures for total mean compensation and the ratio using the mean. The currency provided should remain consistent for all figures.

❍

CEO Compensation	Total CEO Compensation	
Employee Compensation	Median Employee Compensation	Mean Employee Compensation
Please indicate the total annual compensation of the Chief Executive Officer (or any equivalent position): *Total compensation includes fixed and variable compensation as well as all other parts of compensation which are required to be included in total remuneration reporting according to national accounting standards*		
Please indicate either median or mean annual compensation of all employees, except the Chief Executive Officer (or any equivalent position):		
The ratio between the total annual compensation of the Chief Executive Officer and the mean or median employee compensation: *CEO compensation divided by the mean or median employee compensation*		
The currency used in the table:		

Public Reporting

❏ For **Listed companies**: The information is publicly available. Please provide link to public reports or corporate website.

For **Non-Listed companies**: The information is available in internal documents, public reports or corporate website.

❍ We do not track the ratio of the median or mean employee compensation or the total annual compensation of the Chief Executive Officer.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale In the aftermath of the global financial crisis, many countries have implemented or are planning to implement reforms regarding the transparency of executive compensation. Transparency is vital to restore trust among shareholders, employees, customers and other stakeholders, and hence to improve corporate reputation. Companies that are taking a proactive approach to align their reporting with this global trend and improve disclosure about executive compensation will be in a better position to fend off criticisms than those that are not. In addition to complying with new regulations, transparent reporting on CEO compensation and the mean or median compensation of other employees provides a basis for understanding the "pay gap" and addresses concerns from investors and stakeholders whether executive compensation is justified. In this question, we assess whether companies (including non-US-based companies) are able to disclose this information. The Dodd-Frank Wall Street Reform and Consumer Protection Act (Pub.L. 111-203, H.R. 4173) is a federal statute in the United States that was signed into law by President Barack Obama on July 21, 2010. The Dodd-Frank Act clearly states that, in terms of CEO compensation disclosure, a company will be obliged to disclose to the shareholders: the median of the annual total compensation of all employees of the issuer, except the chief executive officer (or any equivalent position), the annual total compensation of the chief executive officer, or any equivalent position, and the ratio of the amount of the medium of the annual total with the total CEO compensation. Key Definitions Salary: It is defined here as the total annual compensation including all bonuses but excluding pension benefits and fringe benefits. Total annual compensation: It is defined here as the total compensation including all bonuses but excluding pension benefits and fringe benefits. Median of the total annual compensation of all employees: It is defined according to the general mathematical definition of median: the median of a sequence is the middle number when sorting all numbers from low to high. This is different from the mean of the total annual compensation of all employees since the mean of a sequence of numbers is calculated by adding up all the numbers in a sequence and dividing this total by the number of entries in the sequence. In this question, either the median or the mean may be provided; it is not necessary to provide both. The ratio should be calculated as the Total CEO Compensation divided by the Median OR Mean employee compensation (i.e., the reported figure should be the multiple of the employee compensation). Data Requirements While we expect the figure to cover the entirety of a company's global operations, for this question, companies may make cost-of-living adjustments to the compensation of employees residing in a jurisdiction different from that of the CEO, provided that these adjustments are applied to all such employees included in the calculation, and that these adjustments are explained in the company comment section, and the raw, unadjusted data is also provided in the company comment section. Disclosure requirements for partially public question. For Listed companies: Additional credit will be granted for relevant publicly available evidence covering one of the following aspects of this question: - Annual compensation of Chief Executive Officer and median (mean) annual compensation of all employees except the Chief Executive Officer (or any equivalent position). - Ratio between the total annual compensation of the Chief Executive Officer and the median (mean) employee compensation. For Non-Listed companies: internal documents covering the above-mentioned information are generally accepted. References The Dodd–Frank Wall Street Reform and Consumer Protection Act (Pub.L. 111-203, H.R. 4173), www.gpo.gov/fdsys/pkg/BILLS-111hr4173enr/pdf/BILLS-111hr4173enr.pdf (p. 529)

1.2.16 MSA Corporate Governance

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:

Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

1.3 Materiality

This criterion aims to assess the company's ability to identify sustainability factors that are relevant for long-term value creation, considering the interrelation between external impact on society or the environment on the one hand and internal impact on enterprise value on the other hand. It therefore considers the dual nature of materiality, also referred to as double materiality. Investors are increasingly interested in both sides of this equation. The same holds for regulations across the world, who are requiring reporting on this broader and integrated understanding of materiality.
A sustainability issue is seen as material if it presents a significant impact on society or the environment and might have a significant impact on a company's value drivers, competitive position, and long-term shareholder value creation. Material ESG issues can significantly affect an entity's business operations, cash flows, legal or regulatory liabilities, and access to capital. They can also significantly improve or undermine an entity's reputation and relationships with key stakeholders, society and the environment. Over time external impacts on society and environment translate into internal impact on a company itself, including its financial value drivers.

1.3.1 Materiality Analysis

This question requires publicly available information.

Does the company disclose details of its materiality determination process and how the materiality analysis is conducted, and is this information available publicly?

- ❍ Yes, the company has disclosed its materiality analysis process. Please indicate where this information is available in **public reporting or corporate website.**
  - ❑ Materiality analysis conducted/reviewed:
    - ❍ At-least annually
    - ❍ Once every 2 or more years
    - ❍ Not known
  - ❑ Involvement of external stakeholders in identifying the material issues
  - ❑ Material Issues are prioritized in a materiality matrix or any other form
  - ❑ Materiality assessment integrated in company's ERM process
  - ❑ Assessment conducted is based on the principle of double materiality or considers internal impact on the business as well as external impact on society and the environment
  - ❑ Materiality assessment process verified by a third-party assurance provider
  - ❑ Materiality assessment results signed off by:
    - ❍ Board of Directors
    - ❍ Senior Management
- ❍ No, the company does not publicly report on its materiality analysis process.
- ❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to assess the extent to which companies are disclosing the details related to their materiality process. We are looking for the following evidence in the public domain: 1. Frequency of conducting or reviewing materiality analysis 2. Involvement of external stakeholders in identifying the material issues 3. Prioritization of material issues in a materiality matrix or any other form 4. Integration of materiality assessment in the company's enterprise risk management 5. Assessment conducted is based on the principle of double materiality, i.e., considers internal impact on the business as well as external impact on society and the environment 6. Materiality assessment process is verified by a third-party assurance provider 7. Materiality assessment results are signed off by either board of directors or senior management Key Definitions Materiality: Any factor that can have a present or future impact on value creation and therefore the financial performance of the company over time. These could be economic, environmental, or social in nature. Internal impact: impact on the entity's business operations, cash flows, legal or regulatory liabilities, and access to capital. It can also be perceived as an improvement or undermaintain of an entity's reputation and relationships with key stakeholders, society, and the environment. External impact: direct and indirect damage or benefits to societal stakeholders and the environment by the company's business activities, business model, products, and services, both in the short and longer term. Materiality Assessment: A materiality assessment is an approach to identify critical economic, environmental, and social issues which have a significant impact on the company's business performance. Materiality Assessment Frequency: We expect companies to conduct/ review materiality assessment and to report the results in at least one of the two most recent Annual or Sustainability reports. Data Requirements Copy of or link to the Company website, annual report, sustainability report, or other public communication 1. Materiality analysis conducted/reviewed: Our expectations - Public disclosure on the frequency of materiality analysis conducted or reviewed. The information should be available in at least one of the two most recent Annual or Sustainability reports Not acceptable: - Reference to previous public reports for materiality analysis which are more than 2 years old 2. Involvement of external stakeholders: Our expectations: - Whether external stakeholders are involved in the materiality analysis process should be clearly available in the company's public documents/website. - Information should be available in the section where materiality analysis has been discussed Not acceptable: - Only stating that stakeholders are involved without any reference to the type, i.e., external or internal stakeholders - General stakeholder engagement information without any reference to how it is integrated with the materiality assessment process is not acceptable 3. Prioritization of material issues: Our expectations: - Material issues should be publicly disclosed and prioritized either in a matrix format or any other priority listed format Not acceptable: - Only stating that a materiality determination/prioritization process has been done without disclosing the top material issues. 4. Integration of materiality assessment results in enterprise risk management (ERM): Our expectations: - Public disclosure on the integration of materiality assessment results within the overall risk management process - Description of how identified material issues are linked with the company's significant risks Not acceptable: - General disclosure on ESG-related risks without specifying the linkage with materiality assessment results - ERM results used as inputs to materiality process 5. Assessment conducted is based on the principle of double materiality, i.e., considers internal impact on the business as well as external impact on society and the environment Our expectations: - Indication of considering external and internal impacts on the materiality assessment in company public reports/website - A materiality matrix depicting both: the impact of the company's business activity on society, the environment, and people and the internal impact on the business. Not acceptable: - General disclosure on impact valuation analysis without reference to its link with identified material issues 6. Materiality assessment process verified by third-party assurance provider: Our expectations: - Public disclosure on assurance report clearly specifying audit of materiality assessment covered in its scope - A statement specifying external assurance of the materiality assessment process Not acceptable: - Disclosure of the involvement of an external consultant in the materiality assessment process - Assurance statement without a clear indication of materiality assessment under its scope 7. Materiality assessment metrics signed off by the Board of directors or Senior Management: Our expectations: Review, sign-off, approved, and oversight of materiality assessment process by: - the board of directors, a sub-committee of the board of directors, or a single named director OR - an executive manager/executive committee - The materiality assessment results are signed by the respective board/executive representative(s)/ - A general statement specifying sign-off/approval of materiality assessment result is also sufficient Not acceptable: - Executive manager/sustainability manager involvement in the materiality assessment process Disclosure Requirements - The document(s) you attached will be used to verify your response. - The supporting documents need to be available in the public domain. - Any response that cannot be verified in the attached public document(s) or web link will not be accepted. References The double-materiality concept Application and Issues - GRI EU Guidelines on non-financial Reporting directive – 2.2 (2019) Corporate Sustainability Reporting Directive (CDRD) Double Materiality Guidelines - EFRAG The Two Dimensions of ESG Materiality - S&P Statement-of-

Intent-to-Work-Together-Towards-Comprehensive-Corporate-Reporting.pdf (sasb.org) – CDP, CDSB, GRI, IIRC and SASB

1.3.2 Material Issues for Enterprise Value Creation

This question requires publicly available information.

Does the company conduct materiality analysis to identify the three most important material issues (economic, environmental, or social) that have the greatest impact on the business, report on how these issues impact the business and serve as significant determinants of long-term value creation, and are these information available publicly?

❍ Yes, the company conducts materiality analysis to identify key issues for long-term value creation. Please indicate where this information is available in public reporting or corporate website.

	Material Issue 1	Material Issue 2	Material Issue 3
Material Risk or Opportunity Please specify the material risk or opportunity impacting your business:	Please select the category your material issue belongs to: ❍ Corporate Governance & Ethics ❍ Cyber Security ❍ Policy Influence ❍ Risk & Crisis Management ❍ Supply Chain Management ❍ Tax Strategy ❍ Biodiversity ❍ Climate Transition & Physical Risks ❍ Environmental Policy & Management ❍ Energy ❍ Waste & Pollutants ❍ Water ❍ Society & Community Relations ❍ Customer Relations ❍ Occupational Health & Safety ❍ Labour Practices ❍ Human Capital Management ❍ Human Rights ❍ Privacy Protection ❍ Product / Service Quality & Safety ❍ Sustainable Raw Materials ❍ Sustainable Products & Services	Please select the category your material issue belongs to: ❍ Corporate Governance & Ethics ❍ Cyber Security ❍ Policy Influence ❍ Risk & Crisis Management ❍ Supply Chain Management ❍ Tax Strategy ❍ Biodiversity ❍ Climate Transition & Physical Risks ❍ Environmental Policy & Management ❍ Energy ❍ Customer Relations ❍ Occupational Health & Safety ❍ Labour Practices ❍ Human Capital Management ❍ Human Rights ❍ Privacy Protection ❍ Product / Service Quality & Safety ❍ Sustainable Products & Services ❍ Waste & Pollutants ❍ Water ❍ Society & Community Relations ❍ Sustainable Raw Materials	Please select the category your material issue belongs to: ❍ Corporate Governance & Ethics ❍ Cyber Security ❍ Policy Influence ❍ Risk & Crisis Management ❍ Supply Chain Management ❍ Tax Strategy ❍ Biodiversity ❍ Climate Transition & Physical Risks ❍ Environmental Policy & Management ❍ Energy ❍ Waste & Pollutants ❍ Water ❍ Society & Community Relations ❍ Customer Relations ❍ Occupational Health & Safety ❍ Labour Practices ❍ Human Capital Management ❍ Human Rights ❍ Privacy Protection ❍ Product / Service Quality & Safety ❍ Sustainable Products & Services ❍ Sustainable Raw Materials
Business Case Please provide a brief rationale for why this issue is material to your business:	❑ We report our business case for this material issue:	❑ We report our business case for this material issue:	❑ We report our business case for this material issue:

	Material Issue 1	Material Issue 2	Material Issue 3
Business Impact Please select the type of impact this material issue has on your business (cost/revenue/ risk):	❍ Cost ❍ Revenue ❍ Risk	❍ Cost ❍ Revenue ❍ Risk	❍ Cost ❍ Revenue ❍ Risk
Business strategies Please specify your primary business strategies, initiatives or products that address this issue:	❏ Yes, we describe our strategy for addressing the impact on the business:	❏ Yes, we describe our strategy for addressing the impact on the business:	❏ Yes, we describe our strategy for addressing the impact on the business:

❍ No, the company does not publicly report on its material issues.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Leading companies are increasingly focusing on the most material topics that drive their long-term value creation. These issues can cover economic, environmental, and social issues, and they are key drivers for a company's long-term business performance. The question assesses whether companies have conducted a materiality analysis of the most important issues driving long-term value creation and whether they are able to convincingly link these issues to their business performance. Companies are asked to make a business case and therefore should focus on those economic, environmental, or social issues that are most important or impactful for the business performance of the company. Companies should indicate which of the three value drivers are impacted by these issues (revenues, costs, or risk), and what strategies, products, or initiatives the company has that are linked to these issues. Key Definitions Material Issue: A material issue is a sustainability factor that can have a present or future impact on the company’s value drivers, competitive position, and therefore on long-term shareholder value creation. Materiality Assessment: A materiality assessment is an approach to identify critical economic, environmental, and social issues which have a significant impact on the company's business performance. Materiality Assessment Frequency: We expect companies to conduct a materiality assessment and to report the results in at least one of the two most recent Annual or Sustainability reports. Data Requirements 1. Material Issue Our expectations: - Companies have conducted a materiality analysis and identified the most important issues driving long-term performance. - Companies clearly define the three most material economic, environmental, or social issues driving long-term value creation. Not acceptable: - Purely financial metrics/issues (net profit, cash flow, earnings per share, product sales). - Operational business metrics/issues (e.g., market expansion, efficient use of capital, operational excellence). - General issues without a description of the specific sub-issues that might impact the company’s performance (e.g., macroeconomic conditions, long-term shareholder value). Please note that companies that do not provide an acceptable material issue do not receive points for any of the sub-questions related to that material issue. 2. Business Case Our expectations: The business case should contain the following information: - A clear link between the material issue and the business case. - Clear explanation of why the issue is material to the company’s performance in terms of cost/revenue/risk (e.g., cost savings, revenue generation, operational risks with direct impact on financial performance). Not acceptable: - The business case is not linked to the material issue. - The Business case does not link the material issue to the company’s performance in terms of costs, revenues, or risks. - The business case is describing the material issue and its importance for the society/environment but does not provide information on why the issue is relevant to the company’s performance (e.g., impact of global warming on society). 3. Business Strategies Our expectations: - The company provides a clear explanation of the strategies, initiatives, or products or services through which it addresses the material issue. Not acceptable: - Strategies, initiatives, or products or services that do not directly address the material issue. - Strategies that are not clearly described (e.g., human resources-oriented management). - Description of the current situation without providing the strategies or products to address this situation. - Provision of a target instead of a strategy, initiative, or product (e.g., zero fatalities or injuries). Disclosure Requirements - The document(s) you attached will be used to verify your

response. - The supporting documents need to be available in the public domain. - Any response that cannot be verified in the attached public document(s) or web link will not be accepted.

1.3.3 Materiality Metrics for Enterprise Value Creation

This question requires publicly available information.

Do you have targets or metrics linked to the top three material issues and disclose progress towards these? Do you link executive compensation with the targets or metrics involved? Please specify where the information is available in public reporting.

❍ Yes, we do have targets or metrics linked to the top three material issues and report them publicly

	Material Issue 1	Material Issue 2	Material Issue 3
Material Issue Please specify your material issue: (The issues should be same as marked in the question Material Issues)			
Target/Metric Do you have a target or metric to measure your progress on this issue in a systematic way? Please specify where this target or metric is available in public reporting:	❏ Target set linked to material issue:	❏ Target set linked to material issue:	❏ Target set linked to material issue:
Target Year Please specify the year for the target			
Progress Do you disclose the progress on targets/ metrics. Please specify where this target or metric is available in public reporting:	❏ Progress on target specified:	❏ Progress on target specified:	❏ Progress on target specified:
Executive Compensation Is this metric or target used to determine the compensation of executive committee member(s)? If yes, please specify how this metric is used and provide a relevant public reference showing how these metrics are applied to executive compensation.	❏ Target/metric linked to executive compensation	❏ Target/metric linked to executive compensation	❏ Target/metric linked to executive compensation

❍ No, we do not disclose targets/metrics linked to top 3 material issues.

❍ Not applicable. Please provide an explanation in the comment box below.

Info Text:
Question Rationale The purpose of this question is to assess the extent to which companies are disclosing their progress toward established targets or metrics linked to material issues. In order to ensure that the company

is managing its performance in relation to the top material issues identified over the long term, the question asks which targets/metrics the company uses to measure its performance over time and whether the company has linked its executive compensation to these issues. Data Requirements 1. Material Issue: Our expectations: - Companies have conducted a materiality analysis and identified the most important issues driving long-term performance. - Companies clearly define the three most material economic, environmental, or social issues driving long-term value creation. - The material issues should be the same as identified in question 1.3.2 Not acceptable: - Purely financial metrics/issues (net profit, cash flow, earnings per share, product sales). - Operational business metrics/issues (e.g., market expansion, efficient use of capital, operational excellence). - General issues without a description of the specific sub-issues that might impact the company's performance (e.g., macroeconomic conditions, long-term shareholder value). Please note that companies that do not provide an acceptable material issue do not receive points for any of the sub-questions related to that material issue. 2. Target/Metric: Our expectations: - The metric or target is linked to the material issue and should be available publicly - Both long-term (at least 3 or more years) and short-term targets are acceptable - The metric or target and how it is being used are clearly described. Target set in the past year is acceptable if: - If the company's target is by necessity, ongoing, (such as zero fatalities) please indicate the current year as the target year and explain in the company comment section. - The current reporting year (e.g., 2021) corresponds to the target's finishing year. - If the company publishes its report biannually or the company's reporting does not match with CSA assessment cycle. Not acceptable: - Targets/metrics are not linked to the material issue. - Vague targets or targets whose progress cannot be measured (e.g., ensure a good working environment, reduce workplace accidents). - Targets set in the past year and are not valid anymore 3. Target Year: Our expectations: - The target year should be available in the public domain Indicating the current reporting year as the target year is acceptable if: - If the company's target is by necessity, ongoing, (such as zero fatalities) please indicate the current year as the target year and explain in the company comment section. Indicating past reporting years as target year is acceptable if: - If the company's long-term target is by necessity, ongoing, (such as zero fatalities) please indicate the current year as the target year and explain in the company comment section. - The current reporting year (e.g., 2021) corresponds to the target's finishing year. - If the company publishes its report biannually or the company's reporting does not match with CSA assessment cycle. 4. Executive Compensation: Our expectations: - The metric or target used for determining executive compensation is clearly defined and linked to the material issue. It should also be available publicly. - Executive compensation is linked to the performance on the material issue, metric, or target (e.g., as part of an executive scorecard). - There is a clear indication that the performance on the provided material issue, target, or metric is linked to the compensation of the executive management, not only of the respective line managers. Not acceptable: - The executive compensation is linked to the company's general CSR policy or the company's environmental performance. - The metric/target is used for determining management performance but there is no explanation of how performance is linked to executive compensation. - The metric/target indirectly contributes to the company's general financial performance metrics (e.g., executive compensation is linked to EBIT, as improved operational eco-efficiency reduces operational costs and therefore increases EBIT). - For additional information, please check our webcast on this topic. Disclosure Requirements - The document(s) you attached will be used to verify your response. - The supporting documents need to be available in the public domain. - Any response that cannot be verified in the attached public document(s) or web link will not be accepted.

1.3.4 Material Issues for External Stakeholders

Additional credit may be granted for publicly available evidence.

Has your company conducted a materiality analysis to identify and value the positive/negative impact on external stakeholders associated with your company's business operations, products/services and/or its supply chain? Please indicate two material issues that illustrate the most significant social or, environmental impact on external stakeholder groups (e.g. environment, society, customers, etc.). Note that philanthropic initiatives or project-based Environmental and Social Impact Assessments (ESIA, EIA) are not accepted in this question.

❍ Yes, our company conducted an assessment of positive and/or negative impacts on external stakeholders resulting from our business operations, products & services and/or supply chain.
  Please provide supporting evidence:

	Impact 1	Impact 2
Material Issue for External Stakeholders Please specify the material issue that generates a positive/negative impact on external stakeholders.	Please select the category your external impact belongs to: ❍ Corporate Governance & Ethics ❍ Cyber Security ❍ Policy Influence ❍ Risk & Crisis Management ❍ Supply Chain Management ❍ Tax Strategy ❍ Sustainable Raw Materials ❍ Biodiversity ❍ Climate Transition & Physical Risks ❍ Environmental Policy & Management ❍ Energy ❍ Waste & Pollutants ❍ Water ❍ Society & Community Relations ❍ Customer Relations ❍ Occupational Health & Safety ❍ Labour Practices ❍ Human Capital Management ❍ Human Rights ❍ Privacy Protection ❍ Product / Service Quality & Safety ❍ Sustainable Products & Services	Please select the category your external impact belongs to: ❍ Corporate Governance & Ethics ❍ Cyber Security ❍ Policy Influence ❍ Risk & Crisis Management ❍ Supply Chain Management ❍ Tax Strategy ❍ Sustainable Raw Materials ❍ Biodiversity ❍ Climate Transition & Physical Risks ❍ Environmental Policy & Management ❍ Energy ❍ Waste & Pollutants ❍ Water ❍ Society & Community Relations ❍ Customer Relations ❍ Occupational Health & Safety ❍ Labour Practices ❍ Human Capital Management ❍ Human Rights ❍ Privacy Protection ❍ Product / Service Quality & Safety ❍ Sustainable Products & Services
Cause of the Impact Please specify which part of your business is responsible for the external impact and the coverage of the business activity that has been considered in the assessment.	Business value chain: ❏ Operations ❏ Products/Services ❏ Supply chain Business activity coverage: ❍ >50% of business activity ❍ <50% of business activity ❍ Not known	Business value chain: ❏ Operations ❏ Products/Services ❏ Supply chain Business activity coverage: ❍ >50% of business activity ❍ <50% of business activity ❍ Not known
External stakeholder(s)/impact area(s) evaluated Please select the stakeholder(s) group or impact areas evaluated.	❏ Environment ❏ Society ❏ Consumers/end-users ❏ External employees (e.g. supply chain, contractors)	❏ Environment ❏ Society ❏ Consumers/end-users ❏ External employees (e.g. supply chain, contractors)

	Impact 1	Impact 2
Topic relevance on external stakeholders Please provide a brief rationale why the external impact assessed is material to external societal stakeholders or the environment. Also indicate the type of impact assessed along with public disclosure, if available.	❏ Materiality of externalized impact on stakeholders assessed. Type of impact: ❍ Positive ❍ Negative ❍ Both combined ❏ Information is publicly available.	❏ Materiality of externalized impact on stakeholders assessed. Type of impact: ❍ Positive ❍ Negative ❍ Both Combined ❏ Information is publicly available.

❍ No, we do not assess our impact on external stakeholders.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is to recognize companies that identify and value the externalized impact generated on societal stakeholder groups and/or the environment as a result of their main business activities. The impact evaluated usually relates to environmental and/or social externalities that can be either positive (external benefits) or negative (external costs), intended or unintended. The impacts generated can be direct or indirect and are usually not internalized as part of the costs associated with the business activity. While companies have made significant progress in tracking and reporting input and output measures (such as water use and C02 emissions), the external social and environmental impacts resulting from business operations, products, services or supply chain operations are significantly under-reported. Impact valuation helps companies to increase awareness of externalities associated with their business and represents a management tool to orient the company strategy towards sustainable activities, solutions, and sourcing. Investors are also interested in how companies measure and understand their own impacts, and how those companies use that information in their internal decision-making so that it leads to long-term value creation. Over time, external impact on society and the environment also translates into internal impact on a company itself, including its financial value drivers. In a broader understanding of enterprise value today, including stakeholder perspectives, the interrelation between external and internal impact is a core part of determining materiality. Key Definitions Material issue for external stakeholders: The material significance of an ESG subject in terms of external impact is defined through an analysis of a company’s business activities, business model, products, and services. Impacts are evaluated considering the direct and indirect impacts on societal stakeholders and/or the environment, both in the short and longer term. The material issues for external stakeholders and associated impact are usually identified by evaluating the breadth of the impact, looking at the size of the effect on societal stakeholders and the environment, as well as the depth of the impact, looking at the severity and extent of the damage or benefits it causes to societal stakeholders and the environment. Cause of the impact: This refers to the company’s business activity in terms of operations, products/services, or supply chain activities which are responsible for causing the external impact. The coverage associated with the business activity refers to the share of company operations, products/services, or supply chain considered as part of the impact evaluations. External stakeholders/impact areas evaluated: This refers to the type of external stakeholder group or an external area experiencing the impact caused by the company through its business activities. External groups or areas include the environment, society, consumers/end-users, and external employees (supply chain, contractors). It is possible to consider the impact on several areas or groups, e.g., environment and society or, environment, consumers and society, etc. As the question is assessing material issues for external stakeholders, internal stakeholders, such as employees or shareholders, are not acceptable. Topic relevance on external stakeholders: This explains why the external impact assessed is material for the external stakeholder(s) evaluated, and requires a clear link between the material issue and the relevance to external stakeholders. The description may also refer to the direct or indirect consequences of the impact generated on societal or environmental stakeholders in terms of size, severity, and/or extent of the damage or benefits caused to societal stakeholders and the environment. The type of impact assessed can be positive, negative, or both. The two impacts reported can be both positive or negative but companies are encouraged to assess their external impacts in a combined way in order to measure together the positive and negative impacts. Data Requirements Acceptable forms

of reporting (non-exhaustive) on material issues with externalized impact include: - Materiality analysis/ metrics with the integration of external impact aspects. - Strategic section of a report or website: Reporting on key strategic areas as part of a Sustainability Report or the website, will only be accepted as long as there is a clear reference to the external impact dimension, meaning a detailed explanation of why the issue and associated impact assessed is material to external societal stakeholders or the environment. - Impact valuation section of a report, website, or a single specific document. Not acceptable material issues: Please note that companies that do not provide an acceptable material issue for external stakeholders will not receive points on any subsequent aspects of the question. Not acceptable examples include the following: - Purely economic or financial issues: Tax payments, net income, amortization & depreciation, interests, dividend payments, salaries, own employment, macroeconomic conditions, etc. - Operational business issues: Market expansion, efficient use of capital, operational excellence, etc. - Material business issues without providing information on why the issue is relevant to external stakeholders - Impacts from philanthropic activities, or project-based mandatory environmental and social impact assessments. Disclosure requirements for partially public question: All qualitative information required in this question needs to be supported by attached private or public document(s) or a comprehensive company comment. Options that cannot be verified in supporting documents will be unticked. Additional credit will be granted for relevant publicly available evidence covering the following aspect of the question: - Topic relevance on external stakeholders References Natural Capital Protocol https://naturalcapitalcoalition.org/protocol/ https://naturalcapitalcoalition.org/wp-content/uploads/2016/07/Framework_Book_2016-07-01-2.pdf Social & Human Capital Protocol https://capitalscoalition.org/capitals-approach/social-human-capital-protocol/ Social Value UK https://www.socialvalueuk.org/ https://www.socialvalueuk.org/resource/discussion-document-valuation-social-outcomes/ https://www.socialvalueuk.org/app/uploads/2017/11/Discussion_Paper_on_SVP_NCP-FINAL-VERSION-2-1.pdf World Business Council For Sustainable Development (WBCSD): https://www.wbcsd.org/Programs/People-and-Society/Tackling-Inequality/Resources/WBCSD-Measuring-Impact https://docs.wbcsd.org/2017/05/IVR_Impact_Valuation_White_Paper.pdf Business for Societal Impact B4SI, (formerly London Benchmarking Group LBG): https://b4si.net/framework/ Social Return on Investment (SROI) https://www.socialvaluelab.org.uk/wp-content/uploads/2016/09/SROI-a-guide-to-social-return-on-investment.pdf Impact Reporting & Investment Standards (IRIS) https://iris.thegiin.org/ Impact Management Project https://impactmanagementproject.com/

1.3.5 Materiality Metrics for External Stakeholders

Additional credit may be granted for publicly available evidence.

Have you evaluated the positive/negative impacts on external stakeholders using quantitative output and impact metrics? Please note that philanthropic initiatives or project-based impact assessments are not accepted in this question.

❍ Yes, we have quantitative metrics used to value the external impact on society and/or the environment. Please provide supporting evidence:

	Impact 1	Impact 2
Material Issue for External Stakeholders Please specify the material issue that generates a positive/negative impact on external stakeholders.		
Output Metric Please specify the quantitative metric/s used to measure the output of the direct environmental and/or social results of the business activity.	❏ Quantitative output metric/s linked to material issue	❏ Quantitative output metric/s linked to material issue

	Impact 1	Impact 2
Impact Valuation Please specify whether you have conducted an impact valuation converting the output metrics to an impact metric to measure the societal or environmental external impact. Please choose the quantitative metric used in the valuation from the list and provide a description of the impact assessed.	❏ Impact valuation conducted ❍ Social return on investments ❍ Social cost caused/avoided ❍ Health costs caused/ avoided ❍ Quantified quality of life impacted ❍ Increase/decrease in household-level income ❍ Environmental value lost/ gained ❍ Net impact ratio ❍ Access to product/service with positive impact provided ❍ Other Description of the impact assessed	❏ Impact valuation conducted ❍ Social return on investments ❍ Social cost caused/avoided ❍ Health costs caused/ avoided ❍ Quantified quality of life impacted ❍ Increase/decrease in household-level income ❍ Environmental value lost/ gained ❍ Net impact ratio ❍ Access to product/service with positive impact provided ❍ Other Description of the impact assessed
Impact Metric Please specify the quantitative metric used to measure your external impact.	❏ Quantitative impact metric linked to material issue ❏ Information is publicly available	❏ Quantitative impact metric linked to material issue ❏ Information is publicly available

❍ No, we do not assess our externalized impacts on external stakeholders.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is to assess the extent to which companies are evaluating the positive and/or negative impacts they are causing on external stakeholders using quantitative metrics linked to the material issues identified in the materiality assessment. To ensure that the company is assessing those impacts, the question asks which quantitative metrics are being used to measure the output of its business activity, the impact that activity has on the external society and/or environment, and also which valuation technique is used to assess the impacts identified. Companies can use impact valuation techniques to assess and compare the potential impacts that their products, services, or operations have had (or may have) on people and the environment. Investors can use impact valuation techniques to assess and compare the potential impacts that companies they are financing or considering financing may have on people and the planet, as well as their own investor contribution to those impacts. Key Definitions Output Metric: This refers to the environmental or social direct results caused by a company's business activities in terms of operations, products/services, and/or supply chain. The metrics must be directly linked to the material issue. Performance metrics included in the IRIS (Impact Reporting & Investment Standards) catalog are accepted as good practice to define output targets to measure social and environmental success: Examples of environmental outputs that could be used to set a specific quantitative metric: - Air pollution reduction (in % or C02 emissions, NOx Emissions, SOx emissions). - Avoided C02 emission in % or tons, avoided NOx emissions, avoided SOx emissions. - Water pollution reduction (% of contaminated potable water). - Ground pollution reduction (in % or tons of waste disposed to landfill, incinerator). - Waste diverted from landfill (in ton or %). - Percentage of energy recovered. Examples of social outputs that could be used to set a specific quantitative metric: - Number of entrepreneurs that received a microfinance loan. - Number of fatalities. - Number of permanent

illnesses. - Sales of products protected by intellectual property rights. Impact Valuation: This refers to the process of valuing and quantifying the external damages and/or benefits (positive/negative externalities) to the society and the environment that are caused as a result of the direct environmental and/or social outputs generated by a company’s business activities. The valuation usually involves quantitative or monetary approaches or a combination of these. Quantitative valuation measures the impact of the negative/positive externalities on societal stakeholders (e.g., society at large, local communities, end users/consumers) and/or the environment (e.g., natural capital) in quantitative, non-monetary terms. Monetary valuations measure the impact of the negative/positive externality caused in monetary terms (e.g., social costs of environmental damages caused). Examples of environmental impacts - A change in people’s environment: - Improved/decreased quality of the air and water and associated health impact, - Increased/decreased availability and quality of food, - Improved adequacy of sanitation and associated social benefits, - Increased physical safety, - A change in the natural earth system: - disruption of the rain cycle, - increase in land temperature, - acidification of the oceans... - A change in the quality or availability of natural resources: - Destruction of ecosystems, fauna, and flora, - Decreased/Increased access to natural resources - Damage/Improvement to/of heritage, spiritual or cultural resources - Decreased/Improvement of quality or availability of natural resources Examples of social impacts - A change in people’s quality of life: How they live and interact with one another. - A change in the community: its cohesion, stability, and character. - Capacity and Quality of Infrastructure, services, and facilities: associated impact on people’s quality of life and/or health. - A change in health status and wellbeing (physical, mental, social, and spiritual wellbeing): - Improved health awareness. - Deterioration in health status. - Capacity and cost of Local Health Providers. - A change in personal and property rights, such as violation of their civil liberties. - Other changes: - Increase/decrease in local economic development (note that employment is an output metric). - Reduced/increased inequality: distributional impact, e.g., on vulnerable households. - Enhanced local work experience, skills, and employability. To evaluate the external impacts, companies could use different methodologies or standards that can range from standard methodologies from third parties to the company's internal processes. Even this question is not requesting to report the methodology that has been used, a list of the most well-known methodologies and standards that companies use for external impact measurement, management, and disclosure can be found here as a reference: - Social & Human Capital Protocol. - Business for Social Impact (B4SI). - Socio-Economic Assessment Toolbox (SEAT). - Social Return on Investment. - Impact Reporting & Investment Standards (IRIS). - Other third party-methodology. - Company internal methodology. Impact Metric: This is the quantitative (monetary or non-monetary) metric used to measure the impact caused on external societal stakeholders or the environment. It converts the output metric into a quantitative impact metric by evaluating the impact of the external damage or benefits (negative/positive externalities) for societal stakeholders or the environment. Note that the output and impact metrics are directly linked with each other, and with the material issue assessed, but the metric/unit used cannot be the same. Example of quantitative metrics: - Quality of life improvement: % increase in self-confidence - Quality life years gained from a new medical treatment vs. the standard of care - % reduction in chronic illnesses due to the company’s program - % Loss of productive and habitable land - % Loss of production in fisheries due to the spill of pollutants in rivers - % Health-Adjusted Life Years (HALYs) Example of monetary metrics: - Social cost of carbon - Social cost of water - Social cost of waste - Social cost of alcohol - Cost of quality life year gained from a new medical treatment vs. standard of care - Cost of work-related stress to society Data Requirements Output Metric: - Companies clearly specify at least one quantitative environmental or social output metric directly linked to the material issue identified, associated external stakeholder group impacted and the company’s business activity in line with the question “Material Issues for External Stakeholder”. - Supporting evidence is required linking the output metric to the material issue for external stakeholders. As an example: if the company is tracking its waste diverted from landfill (as a percentage or in metric tons), this is not sufficient unless a link to its external impact on the environment or societal stakeholders is clearly established in the supporting evidence (i.e., private or public documents or comprehensive comment). - If one or both Material Issues in the question “Material Issues for External Stakeholders” are not acceptable, the output metric associated with the material issue identified by the company is also not acceptable due to the missing link between the material issue and its external impact aspects. - For acceptable output metrics, the checkbox should be marked, and the specific value and unit of the output metrics provided in the text box. Companies may choose to provide additional supporting evidence in the form of an explanation. - In case the specific impact is caused by more than one output, companies should specify all the relevant metrics. - Metrics already reported in other CSA questions (e.g., emissions, waste, biodiversity, community impact), will only be accepted as long as there is a clear reference to the external impact dimension in previous question (e.g., importance of the topic to society, preservation of natural capital, contribution to SDGs, impact on climate change, etc.) and an impact metric linked. Impact Valuation: - Supporting evidence to validate that an impact valuation has been conducted is required in the form of private or public document(s) or a comprehensive company comment. - The supporting evidence is expected to provide an explanation of how the output generated by the company due to its business activities translates into externalized societal or environmental impact. Impact metric: - In case the company has quantified (in monetary or non-monetary terms) the external impact generated on societal stakeholders or the environment, this option can be ticked. In the comment box, the quantitative impact value and unit of measurement are expected to be provided. - The impact metric is required to be directly linked to the output metric and the impact valuation conducted. Not acceptable Impact metrics: - Pure economic and financial metrics: GDP growth, Tax payments, Net income, Amortization & depreciation, Interest, Salaries, Own employment, Taxes (direct income tax, indirect taxes & duties), Economic Value Add or Gross Value Add. - Impacts due to philanthropic activities. - Metrics regarding the company's own employees (including occupational health and safety metrics, employee training, employee benefits, and salaries, etc.). - Metrics on resource usage reductions or avoided emissions, as these are output metrics. - Social and Environmental Impact Assessments are conducted for specific projects only. - Metrics that are not linked to the output metric and the material issue. Disclosure requirements for partially public question: All qualitative information required in this question needs to be supported by attached private or public document(s) or a comprehensive company comment. Options that cannot be verified in supporting documents will be unticked. Additional credit will be granted for relevant publicly available evidence covering the following aspect of the question: - Quantitative impact metric linked to the material issue for external stakeholders. References Natural Capital Protocol https://naturalcapitalcoalition.org/protocol/ https://naturalcapitalcoalition.org/wp-content/uploads/2016/07/Framework_Book_2016-07-01-2.pdf Social & Human Capital Protocol https://capitalscoalition.org/capitals-approach/social-human-capital-protocol/ Social Value UK https://www.socialvalueuk.org/ https://www.socialvalueuk.org/resource/discussion-document-valuation-social-outcomes/ https://www.socialvalueuk.org/app/uploads/2017/11/Discussion_Paper_on_SVP_NCP-FINAL-VERSION-2-1.pdf World Business Council For Sustainable Development (WBCSD): https://www.wbcsd.org/Programs/People-and-Society/Tackling-Inequality/Resources/WBCSD-Measuring-Impact https://docs.wbcsd.org/2017/05/IVR_Impact_Valuation_White_Paper.pdf Business for Societal Impact B4SI, (formerly London Benchmarking Group LBG): https://b4si.net/framework/ Social Return on Investment (SROI) https://www.socialvaluelab.org.uk/wp-content/uploads/2016/09/SROI-a-guide-to-social-return-on-investment.pdf Impact Reporting & Investment Standards (IRIS) https://iris.thegiin.org/ Impact Management Project https://impactmanagementproject.com/

1.3.6 MSA Materiality

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

1.4 Risk & Crisis Management

Effective risk and crisis management is vital for long-term financial planning and organizational flexibility. Since the financial crisis, it has become particularly important. Companies need to implement internal control processes to comply with existing regulations and proactively develop control mechanisms. These questions focus on risk governance, the frequency of risk reviews, emerging risks, and incentivizing, training and empowering employees to develop an effective risk culture. Additionally, we perform a real-time check to assess the system with our internal MSA (Media and Stakeholder Analysis). The scope of the criterion may vary depending on a company's size and ownership structure.

1.4.1 Risk Governance

This question requires publicly available information.

Does the company have a risk governance framework in place and is it available publicly?

❍ Yes, the company has a risk governance framework. Please indicate where this information is available in **public reporting or corporate website.**
  The company has a risk governance framework with **board level risk oversight**:
  - ❏ Dedicated role or committee at board level for risk oversight (independent and/or non-executive board member(s))

  The company has a risk governance framework with dedicated **operational risk management functions** in place:
  - ❏ Operational Risk Ownership (first line): Front-line employees or dedicated operational roles (e.g., risk managers, business unit heads) own and manage risks.
  - ❏ Risk Management and Compliance Oversight (second line): A dedicated role(s) or committee(s) exist(s) at the senior management or executive level, which is responsible for setting control standards and oversees compliance with them (does not include the CEO).
  - ❏ Independent Audit Unit (third line): An internal audit function that provides independent assurance on the effectiveness of risk management and compliance processes.

❍ No, the company does not publicly report on its risk governance framework.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to assess the effectiveness of a company's risk governance framework. For this, it is important the company's senior management and board of directors are not just aware of risks but also actively involved in managing them. While the board of directors is ultimately responsible for risk management, it is up to senior management to take the board's strategic direction and turn it into appropriate policies and procedures, and to effectively implement, execute, and monitor these policies. The three lines of defense model is a recognized governance framework for managing risks. It lays out clear risk management responsibilities and accountabilities to ensure a company´s risk-related objectives are achieved. In this model, the first and second lines are responsible for executing and monitoring risk management activities. The third line operates independently to check how well the risk management processes are working. Key Definitions Board level responsibility: A dedicated role or committee at the level of the highest governing body consisting of independent and/or non-executive board member(s). This could be a risk committee or an audit committee tasked with explicit responsibility for risk management overview. For two-tier boards, the board-level committee must be formed of members of the supervisory board. Operational Management Functions (Three Lines of Defense Model) Operational risk Ownership (first line): The employees or teams directly involved in producing and/or delivering products and services to clients. They are responsible for owning and managing risks in day-to-day operations. The first line is responsible for the execution of controls set by the second line. We expect clear assignment of risk management responsibilities at the business unit level, which could include roles such as risk owners, risk managers and business unit heads. Risk management and compliance oversight (second line): The individual(s), committee(s) or body(ies) in the organization charged with monitoring and supporting risk management processes, ensuring risk management objectives are achieved. This oversight typically falls to senior management or the executive level, which are responsible for setting control standards and overseeing compliance. The second line responsibility may be split into several sub functions - related to risk type for example - from a main/group function in charge of monitoring risk. However, we expect that specific sub functions would report into an overarching role or main function as defined by the company. For two-tier boards, risk management responsibility as the second line of defense can be at the management board level. Examples of responsible people or committees include the chief risk officer, risk management committee and chief compliance officer. Given that the CEO has ultimate responsibility for all aspects of a company's operations, the CEO is not accepted here; rather, the expected function would report to senior management or the CEO. Independent audit unit (third line): The unit tasked with advising and auditing to ensure policies are followed and processes are executed in line with management's selected performance

goals and risk tolerances. This could be an internal audit team or a comparable external function, providing independent assurance that organizational practices are aligned with the company's risk strategy and policies, as implemented by the first and second lines. The independence of this unit ensures objective monitoring and control of various risks, safeguarding the organization's interests without conflicts of interest arising from other business priorities. This function typically reports directly to the board of directors on top of senior/ executive management and remains separate from the implementation of processes or risk management to preserve its objectivity. Note: The responsibilities of internal audit as part of the third line of defense extend beyond financial reporting compliance audits. Data Requirements To answer this question, it's important to focus on the organization's general risk management governance framework, rather than responsibilities defined in specific sections of the report such as Occupational Health & Safety, Human Rights or Climate Change. Disclosure Requirements - The document(s) you attached will be used to verify your response. The supporting documents need to be available in the public domain (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. - Any response that cannot be verified in the attached document(s) will not be accepted. References COSO Framework The Institute of Internal Auditors

1.4.2 Risk Management Processes

This question requires publicly available information.

Does the company have risk management processes and strategies to promote an effective risk culture and is it available publicly?

- ❍ Yes, the company has risk management processes and strategies to promote an effective risk culture. Please indicate where this information is available in **public reporting or corporate website.**

  Risk Review

  Aspects of our risk review process include the following:

  - ❏ Description of the company-specific risk exposure (considering likelihood and magnitude) of at least two identified risks
  - ❏ Description of process or framework to determine the risk appetite for identified risks
  - ❏ Description of mitigating actions for at least two identified risks

  Risk Exposure

  We review our company's risk exposure on a regular basis. Please attach evidence of the frequency of the assessments:

  - ❍ At least twice a year or more frequently
  - ❍ At least yearly
  - ❍ Less frequently than yearly
  - ❍ Not specified

  Risk Management Process Audit

  We have conducted an audit of the risk management process. Please specify if an internal audit and/or an external audit has been performed:

  - ❏ Yes, we have conducted an internal audit in the last two years
  - ❏ Yes, we have conducted an external audit in the last two years

  Risk Culture

  We have strategies in place to promote an effective risk culture throughout the organisation:

  - ❏ Regular risk management education for all non-executive directors
  - ❏ Focused training throughout the organization on risk management principles
  - ❏ Incorporation of risk criteria in the development of products and services
  - ❏ Financial incentives which incorporate risk management metrics

- ❍ No, the company does not publicly report on risk management processes and strategies.
- ❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to assess a company’s risk management practices and strategies, essential for fostering an effective risk culture. Effective risk and crisis management are vital for long-term financial stability and adaptability. Implementing internal control processes ensures compliance with current regulations and positions a company to proactively refine these controls. Conducting robust risk assessments including evaluating risk exposure and determining risk appetite allow companies to respond strategically to events that may have a material impact. Moreover, regular and frequent risk reviews and audits can enhance the effectiveness of risk management processes. To embed these practices into the wider organization, measures should be taken to educate and incentivize employees at all levels of the business, thereby nurturing a strong and effective risk culture. Such an approach ensures risk management is not just a compliance exercise but a fundamental part of the company's operational mindset. Key Definitions Risk review: A risk review is a process that involves identifying risks and assessing or reassessing their impact and likelihood. This process includes updating the status of various risks and implementing procedures to identify hazards and determine potential negative effects. This may include stress testing and sensitivity scenario analyses. We expect risk exposure to be reported for at least two of the identified risks. The elements that define a risk review and are considered best practice include: 1. Description of company-specific risk exposure: This should at least evaluate the potential magnitude and likelihood of materialization of the risk, considering the factors unique to the business or industry to define the impact of the risk on the company, e.g., stress testing, scenario analysis and sensitivity analysis are measures to assess the magnitude of impact when risks materialize but do not necessarily give an indication of likelihood of materialization. 2. Process or framework to determine risk appetite: There should be a clearly defined process or framework outlining the company's risk appetite (the level of risk it is willing to accept) for the identified risks including who within the organization is responsible for this. 3. Description of mitigating actions: Actions taken to reduce the severity of the risk and the likelihood of potential negative impacts should be described. We expect mitigating actions to be reported alongside at least two of the identified risks for which the company has described specific risk exposure. Review of risk exposure: Regular reviews are essential to keep up with changes in the risk landscape that could affect the company's risk exposure. These reviews help the organization to stay resilient against potential risks. They ensure the designated risk appetite and mitigating actions stay up-to-date and relevant. The mere reporting of risk exposure indicators, e.g., in the annual report is not considered sufficient evidence of an active risk exposure review process. Audit of risk management processes in the last two years: This involves a systematic assessment of the methods, tools and processes used in identifying, evaluating, controlling, monitoring and reporting risks. Per best practice, audits can be conducted by qualified, internal auditors and by qualified, independent third-party auditors. These audits should follow guidelines on management systems audits or risk management standards such as ISO 31000 and should be conducted at least every two years. Audits related to internal controls of financial reporting and statements of commitment are not considered sufficient here. The frequency of audits should be clearly reported. Promotion of an effective risk culture: Creating a strong risk culture is important for integrating risk processes, procedures and employee awareness throughout the organization. This can be achieved by: - Regular risk management education for non-executive directors: Education of board members should be recurring and specific to risk management. This is different from regular risk reporting to the board. - Providing training to all employees: Training must cover risk management and be provided at a group level. - Considering risk factors when developing new products or services: Risk criteria can be linked to financial risks, regulatory risks, operational risks, etc. - Offering financial incentives tied to meeting risk-related goals: Incentives should be related to specific risks the company has identified as key concerns. For instance, if health and safety or governance are noted as primary risks, incentives could be connected to these areas. Data Requirements To answer this question, it is important to focus on the organization’s general approach to risk identification and risk review, rather than specific areas such as occupational health & safety, human rights or, climate change. Reports such as those from the Task Force on Climate-related Financial Disclosures (TCFD) or the Carbon Disclosure Project (CDP) are not considered suitable evidence in this context. However, if climate change is identified as a significant material risk, we would expect it to be reported in the overarching risk section. Disclosure Requirements - The document(s) you have attached will be used to verify your response. The supporting documents need to be available in the public domain (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. - Any response that cannot be verified in the attached document(s) will not be accepted. References COSO Framework ISO 31000:2018 Risk Management

1.4.3 Emerging Risks

This question requires publicly available information.

Please indicate two important long-term (3-5 years+) emerging risks that your company identifies with the most significant impact on the business in the future, and indicate any mitigating actions that your company has taken in light of these risks. For each risk, please provide supporting evidence available in **your reporting** for the description of the risk, the business impact and any mitigating actions, and choose the category to which the risk belongs.

❍

	Emerging Risk 1	Emerging Risk 2
Supporting evidence	**Listed companies** are required to provide links to public reports or corporate websites. **Non-Listed companies** are required to provide internal documents and/or links to public reports or corporate websites.	**Listed companies** are required to provide links to public reports or corporate websites. **Non-Listed companies** are required to provide internal documents and/or links public reports or corporate websites.
Name of the emerging risk		
Category	❍ Economic ❍ Environmental ❍ Geopolitical ❍ Societal ❍ Technological ❍ Other	❍ Economic ❍ Environmental ❍ Geopolitical ❍ Societal ❍ Technological ❍ Other
Description	❏ We report on the description and specification of emerging risk 1 in the context of the company's business. Please provide the description in the text box below.	❏ We report on the description and specification of emerging risk 2 in the context of the company's business. Please provide the description in the text box below.
Impact	❏ We report on the potential impact of emerging risk 1 on the company's business. Please provide the impact description in the text box below.	❏ We report on the potential impact of emerging risk 2 on the company's business. Please provide the impact description in the text box below.
Mitigating actions	❏ We report on the mitigating actions of emerging risk 1. Please provide the description of the mitigating actions in the text box below.	❏ We report on the mitigating actions of emerging risk 2. Please provide the description of the mitigating actions in the text box below.

❍ We do not report on long-term, emerging risks according to the relevant disclosure requirements of this question.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale It is important for investors to understand the long-term risks that companies face along with companies' awareness of the impacts of these risks on their business and any mitigating actions that they may be taking in response to such risks - beyond the ongoing operational risks reported by most companies. In disclosing these risks to investors, companies show their ability to plan effectively for long-term risks. Reporting on long-term risks, their impacts on their business, and the mitigating actions they are taking can improve investors' confidence in management's ability to plan effectively for long-term challenges and therefore may make the company a more attractive long-term investment. Key Definitions Emerging risks: The focus should lie on the most significant emerging risks that are expected to have a long-term impact on the company and that are explained in public disclosures. Risks that are considered to be acceptable here include any newly identified risks that are expected to have a long-term impact on the company's business, although in some cases they may have already begun impacting the company's business today. A risk, by definition, has not materialized. However, an emerging risk in addition to not having materialized, is unprecedented and has not been handled in the past. Therefore, there is a lack of knowledge/preparation when it comes to managing the potential risk. Impact on the business: It is not expected that a precise financial impact of these risks on the business can already be calculated or estimated, but rather a convincing description of how these emerging risks could impact the business, and require the company to adapt its strategy and/or business model. Risk categories: The risk categories available in the dropdown menu are aligned with the categories defined in the World Economic Forum – Global Risk Report. The categories are Economic, Environmental, Geopolitical, Societal, and Technological. While we acknowledge that the five categories above might not be exhaustive, the category “Other”, should only be used for other external risk categories that are industry-specific. Categories such as operational risk, compliance risk, reputational risk, competition risk, or market risk are not acceptable. Data Requirements Because the disclosure of long-term emerging risks (beyond operational risks commonly reported by companies or required by regulators) is so important for long-term investors, the risks provided in this question should correspond to risks that are disclosed publicly (e.g., annual report, sustainability report, integrated report, company publications, corporate website, risk reports). Additional specifications related to the description of the risk, the business impact, and mitigating actions not available in the public domain will not be considered. a) Emerging risks reported in this question have to be part of the broad, cross-functional and general risk assessment exercise of a company, therefore we would not accept risks identified as part of a specific risk assessment exercise (Human Rights risk assessment, OHS risk assessment, climate risk assessment, etc.). b) The same risk cannot be reported for more than 3 years in a row. Similarly, if the company has been reporting the same risk in its public disclosure for more than 3 years, it is not considered emerging anymore. c) An emerging risk needs to fulfill the six below requirements in order to be accepted: - The risk is new, emerging. - The potential impact of the risk may be unknown and is long-term, i.e., the risk is unlikely to have a significant immediate impact on the company, but potentially may have begun to have consequences for the company today. - The potential impact of the risk is significant, i.e., it has the potential to affect a large part of the company’s operations and may require the company to adapt its strategy and/or business model. - The risk is an external risk, i.e., it arises from events outside the company that are beyond its influence or control. Sources of these risks include natural, geopolitical, or macroeconomic factors, but exclude operational, reputational, or market risks. - The risk and its impact on the company are specific. For example, long-term risks like macroeconomic developments should be described in the context of the business environment that the company operates in (i.e., the specific regulations or laws that may be introduced) and the impact on the company should be specific (i.e., not simply the description of the overall impact on the industry). - The risk and its impact are publicly disclosed with the exception established for Non-Listed companies. As a result, climate change, for example, would not be an acceptable emerging risk since it is an issue that has been significantly impacting the business environment for a number of years and that companies would have prepared for. The mitigating actions have to be reported together with the risk and its impact, as a response to the risk. Disclosure Requirements Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to report on their risk management in the public domain as their key stakeholder is the general public. References World Economic Forum – The Global Risks Report

1.4.4 MSA Risk & Crisis Management

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

1.5 Business Ethics

Business ethics are at the crux of a well-functioning business. By establishing integrity across business lines and amongst employees, trust can be built with key stakeholders, and employees and the general public can be safeguarded. The criterion evaluates the Codes of Conduct, their implementation and the transparency surrounding reporting on breaches.

1.5.1 UN Global Compact Membership

This question requires publicly available information.

Is the company a signatory/participant of the UN Global Compact and is this information available publicly?

- ❍ Yes, the company is a signatory/participant. Please indicate where this information is available in **public reporting or corporate website**.
- ❍ No, the company is not a signatory, but its parent company is a signatory/participant. The information is publicly available.
- ❍ No, the company does not publicly report on whether it is a signatory/participant.
- ❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The UNGC is a reference point for investors to apprehend which companies are truly committed to sustainable growth. Indeed, being a participant/signatory of the UNGC requires a public commitment of the company’s CEO and the yearly release of a Communication on Progress. Therefore, this question aims to verify whether companies have taken this important public stance, regardless of their size. Data Requirements In order to accept answers, we need to verify your company’s participation in the UNGC in the public domain. Please, attach a public letter of commitment or last year's Communication on Progress. Please note that we also accept a link to the list of active members on the UNGC website where we can verify the name of your company. Taiwanese companies not already members of the UNGC should select “Not applicable” and provide explanations in the comment box. References United Nations Global Compact UNGC Signatory List

1.5.2 Codes of Conduct

This question requires publicly available information.

Does the company have a code of conduct at a group level (including subsidiaries) and is it available publicly?

❍ Yes, the company has a group-wide code of conduct and it covers the following aspects. Please indicate where this information is available in **public reporting or corporate website**.
  - ❏ Corruption and bribery
  - ❏ Discrimination
  - ❏ Confidentiality of information
  - ❏ Conflicts of interest
  - ❏ Antitrust/anti-competitive practices
  - ❏ Money-laundering and/or insider trading/dealing
  - ❏ Environment, health and safety
  - ❏ Whistleblowing

❍ No, the company does not publicly report on its group-wide code of conduct.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Codes of Conduct are corporate documents outlining a company's values, principles and guidelines in a variety of areas. Ideally, codes combine aspirations and detailed standards on how to put them into practice, guiding the way the company conducts its business activities. Codes of Conduct are voluntary but often seen as an important part of company culture, reputation and compliance. With this question, we assess the existence and scope of a company's Code of Conduct. Data Requirements Please be aware that Codes of Conduct can come in different formats and have different names (e.g., internal rules, company's credo, compliance codes, ethics codes, codes of practice, charters). Supporting evidence: This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications, separate fuel efficiency strategy document) or corporate website. Any response that cannot be verified in the attached public document(s) will not be accepted.

1.5.3 Corruption & Bribery

This question requires publicly available information.

Does the company have a policy on anti-corruption and bribery at a group level (including subsidiaries) and is it available publicly?

❍ Yes, the company has a group-wide policy on anti-corruption and bribery and it covers the following aspects. Please indicate where this information is available in **public reporting or corporate website**.
  - ❏ Bribes in any form (including kickbacks) on any portion of contract payments or soft dollar practices
  - ❏ Direct or indirect political contributions
    - ❏ Political contributions publicly disclosed. Please indicate web address:
  - ❏ Charitable contributions and sponsorship
    - ❏ Charitable contributions and sponsorship publicly disclosed. Please indicate web address:

❍ No, the company does not publicly report on a group-wide policy for anti-corruption & bribery.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Corruption and bribery are economic crimes that are consistently harmful to a company's intangible assets (such as its reputation, staff morale, or business relationships). Companies doing business in countries with weak anti-corruption and bribery laws are exposed to additional reputational and legal risks.

Evidence of corrupt practices can result in a company's exclusion from contracts financed by institutions that blacklist bribe suppliers (for example, the World Bank's list of debarred firms), potentially affecting the company's future earnings. Due to the additional types of risk that corruption introduces, it creates uncertain consequences for investors and therefore increases the risk premium a company must pay for debt or equity. This question assesses the anti-corruption and bribery policy a company has in place to complement legal requirements (or to compensate for the lack of such requirements in certain countries). Because political and charitable contributions can be used as a subterfuge for bribery, they should be explicitly covered by the anti-corruption policy and should be publicly disclosed. Key Definitions Kickback: A kickback refers to a share of misappropriated funds one organization pays another in a case of corrupt bidding. This can occur in a business context or in any other situation in which people are entrusted to spend funds that do not belong to them. In this context, a company would win a contract in a public bidding process even if its provided quote exceeds the market price or best offer. For the benefit of winning the contract, the provider of the service then pays a kickback (for example, the difference between the overvalued and the actual market price, or part of this difference) to the buyer. Soft dollar: The term soft dollar is used in the finance industry and refers to in-kind payments made by a money manager (a fund, investor, etc.) to its service providers. Instead of paying the service providers with cash (i.e., hard dollars), the investor pays in kind (i.e., with soft dollars) by passing on the business to its service providers. Political contributions and charitable donations: This question specifically considers contributions and donations that act as a means of bribery and corruption, and this needs to be explicitly addressed in the attached policies. In the context of this question, disclosure of details of contributions and donations is only considered for topics that are specifically covered in relevant policies, such as the company Codes of Conduct or a separate anti-corruption and bribery policy. Other aspects related to political contributions and charitable donations that are not linked to bribery or corruption are addressed in other parts of the questionnaire. Data Requirements This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications, corporate citizenship/corporate social responsibility report) or corporate website. Please ensure that the marked options are both covered by your company's policy and are clearly disclosed in the attached documents. References - OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997 - United Nations Convention Against Corruption, 2003 - Business Principles for Countering Bribery, 2013 (by Transparency International)

1.5.4 Codes of Conduct: Systems/ Procedures

This question requires publicly available information.

Does the company have mechanisms in place to ensure effective implementation of its codes of conduct and are they available publicly?

❍ Yes, the company has mechanisms in place to ensure effective implementation of its codes of conduct. Please indicate where this information is available in **public reporting or corporate website**.

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:
❏ Responsibilities, accountabilities and reporting lines are systemically defined in all divisions and group companies	
❏ Dedicated help desks, focal points, ombudsman, hotlines	
❏ Compliance linked to employee remuneration	
❏ Employee performance appraisal systems integrates compliance/codes of conduct	
❏ Disciplinary actions in case of breach, i.e. warning, dismissal, zero tolerance policy	

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:
❏ Compliance system is certified/audited/verified by third party. Please review the additional information and question guidance banner for further detail.	

❍ No, the company does not publicly report on mechanisms to ensure effective implementation of its codes of conduct.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale As with every strategy or goal, a code of conduct is only as good as the level that it is complied with. A company therefore needs to have proper systems and procedures in place to ensure the implementation of its code of conduct to assure employees, creditors, business partners, shareholders and other stakeholders that internal systems will not be co-opted, circumvented or overridden. Data Requirements Third-party verification: For the certification/audit/verification of the compliance system, only independent third parties are accepted. Internal audit is not considered an independent third party. A third-party review must cover the company's codes of conduct and compliance systems for enforcing these codes, including tracking and reporting of breaches. Third-party assurance on other financial data or sustainability reporting is not accepted here. Supporting evidence: - This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. - Any response that cannot be verified in the attached public document(s) will not be accepted.

1.5.5 Reporting on breaches

This question requires publicly available information.

Does your company publicly report on breaches (e.g. Corruption, Discrimination etc.) against your codes of conduct/ethics? Please specify where this information is available in your **public reporting** or **corporate website.**

❍ Yes, we publicly report breaches of the Codes of Conduct

- ❍ We report on following areas:

Reporting areas	Number of breaches in FY 2023
Corruption or Bribery	
Discrimination or Harassment	
Customer Privacy Data	
Conflicts of Interest	
Money Laundering or Insider trading	

- ❍ We report breaches on a combined basis for **all areas** in the Code of conduct
- ❍ We report breaches on a combined basis, but only for **some areas** in the Code of conduct
- ❍ We report that no Codes of Conduct related breaches have occurred during the most recent reporting cycle

❍ No, we do not publicly report on breaches.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:

Question Rationale Organizations are increasingly expected by the marketplace, international norms, and stakeholders to demonstrate their adherence to integrity, governance, and good business practices. Reporting to authorities is mandatory in many countries but our questions are looking for evidence of transparent corporate reporting to all stakeholders. This question assesses the transparency a company shows in relation to breaches of its codes of conduct or anti-corruption & bribery policies towards its stakeholders, both for the occurrence of incidents as well as the company's response. Key Definitions Customer Data Privacy: Data breach relative to the customer. This can be defined as the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to, personal data transmitted, stored, or otherwise processed. This can include, but is not limited to, the disclosure of customer personally identifiable information, theft of customer financial information, healthcare data and more. Data Requirements Disclosure on various aspects of code of conduct related breaches is assessed in this question such as Corruption, Discrimination, Privacy, Insider Trading etc. Filings to authorities that are not publicly available to all stakeholders will not be considered here. If the company discloses just the total number of breaches for all aspects of the code of conduct (Without breakdown) then the second option 'We report on total number of cases/breaches but do not report on specific areas' should be selected. In case, while reporting a company has clubbed some areas of breaches then the third option, 'We report breaches on a combined basis, but only for some areas in the Code of conduct' will be marked. If there were no code of conduct breaches, the fourth option "We report that no Codes of Conduct related breaches have occurred during the most recent reporting cycle" should be chosen and indicate where this is publicly reported. The absence of breaches needs to be publicly disclosed for the purpose of this question and an indication of where this is publicly reported should be given. A comment indicating that no breaches occurred and that reporting would have been available in the event of such breaches occurring is not sufficient for this question. Supporting evidence - This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications or corporate website). - Any response that cannot be verified in the attached public document(s) will not be accepted. References OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997 United Nations Convention Against Corruption, 2003 Business Principles for Countering Bribery, 2013 (by Transparency International, second edition)

1.5.6 MSA Business Ethics

In this section, we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

1.6 Policy Influence

Although companies can legitimately represent themselves in legislative, political and public discourse, excessive contributions to political campaigns, lobbying expenditures and contributions to trade associations as well as the lack of transparency about those contributions may damage companies' reputations and creates risks of corruption. Perceived misalignment between a company's commitments to combat climate change and its lobbying activities can also damage its reputation, and significantly undermine global efforts to transition to more sustainable economies.
In this criterion we evaluate the transparency of companies' disclosures on the amounts they contribute to political campaigns, trade associations and other tax-exempt groups, and on lobbying expenditures.

Additionally, we assess the management systems companies have in place to ensure lobbying activities and memberships of trade associations are aligned with the Paris Agreement to limit global warming to well below 2 degrees Celsius.

1.6.1 Contributions & Other Spending

Additional credit may be granted for publicly available evidence.

Please indicate your annual total monetary contributions to and spending for political campaigns, political organizations, lobbyists or lobbying organizations, trade associations and other tax-exempt groups, as defined in the Info Text. If this information is publicly reported, please provide supporting evidence or indicate the weblink below. **PAC contributions by employees should not be included.**
Please also indicate if these figures are provided in your **public reporting.**

❍ We are able to itemize the figures. If you have not made any contributions for one or more items, please enter 0 and **indicate if this information is available in your public reporting**.

		FY 2020	FY 2021	FY 2022	FY 2023
Lobbying, interest representation or similar	❏ Information available publicly				
Local, regional or national political campaigns / organizations / candidates	❏ Information available publicly				
Trade associations or tax-exempt groups (e.g. think tanks)	❏ Information available publicly				
Other (e.g. spending related to ballot measures or referendums)	❏ Information available publicly				
Total contributions and other spending					
Data coverage (as % of denominator, indicating the organizational scope of the reported data)	Percentage of:				

❍ We can only report the total spending figures. Please indicate the items included in your total spending figures. If an item is not included, please select "not included". If you have not made any contributions for a specific category, please select "No contribution." **Please also indicate if these figures are provided in your public reporting.**

Lobbying, interest representation or similar	❍ Included ❍ Not included ❍ No contribution ❍ Not known	❑ Information available publicly
Local, regional or national political campaigns / candidates	❍ Included ❍ Not included ❍ No contribution ❍ Not known	❑ Information available publicly
Trade associations or tax-exempt groups (e.g. think tanks)	❍ Included ❍ Not included ❍ No contribution ❍ Not known	❑ Information available publicly
Other (e.g. spending related to ballot measures or referendums)	❍ Included ❍ Not included ❍ No contribution ❍ Not known	❑ Information available publicly

	Currency	FY 2020	FY 2021	FY 2022	FY 2023
Total contributions and other spending					
Data coverage (as % of denominator)	Percentage of:				

❍ We did not make any contributions to and spending for political campaigns, political organizations, lobbyists or lobbying organizations, trade associations and other tax-exempt groups, as defined in the information button.

❑ This information must be available in **public domain.**

❍ We do not track our annual monetary contributions and other spending for political and related purposes.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Although companies legitimately represent themselves in legislative, political, and public discourse, excessive contributions to political campaigns, lobbying expenditures, and contributions to trade associations and other tax-exempt groups may damage companies' reputations and create risks of corruption. With this question, we assess the total amount of money companies are allocating to organizations whose primary role is to create or influence public policy and the extent to which these amounts are disclosed to the public. Data Requirements The company shall report its total monetary contributions to political campaigns or organizations, lobbyists, trade associations, and other tax-exempt groups whose role is to influence political campaigns or legislation. This includes all direct and indirect spending, contributions or payments to: - Political campaigns, ballots measures or referendums. - Political organizations, trade associations or tax-exempt groups whose role is to influence political campaigns or legislative activities, including chambers of commerce, trade boards, and the like. This includes membership fees for trade associations, industry associations and business associations. - Registered lobbyists and lobbying groups. - Companies do not need to report the monetary value of in-kind giving, employee volunteering or management overheads related to the activities

described above. - Note: PAC contributions by employees should not be included. Source: SASB and GRI. Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering at least one figure in the last reported year. If no contributions were made for a specific item or category (e.g., zero political contributions in the last fiscal year), companies should publicly report this information. This should be publicly reported on the company's own website not via a third-party website or on a transparency register. As this is a quantitative question, any non-public evidence is not required to support your answer but you may nonetheless upload evidence in “Documents” and reference this in the confidential additional comments. Coverage should be reported as a % of total operations, revenues, etc. as provided in the denominator question - indicating whether the provided data represents the entire organization or only parts of it. The percentage provided in the coverage field should not represent spending as a % of total spending or total revenues. - For example, if the numbers reported are only for operations in the US, and the US represents 50% of company revenues, then 50% should be reported as coverage.

1.6.2 Largest Contributions & Expenditures

Additional credit may be granted for publicly available evidence.

Did your company make any contributions to or expenditures to political campaigns or organizations, lobbying, trade associations, tax-exempt entities, or other groups whose role is to influence political campaigns or public policy and legislation? In this context, a “contribution” is the aggregate amount given during the fiscal period to an individual candidate, organization, ballot measure, or “issue area” or “topic” requiring lobbying efforts. Please see the Information Button for examples. **PAC contributions by employees should not be included.** Please also indicate if this reporting is available in your **public reporting.**
If you made less than three contributions, please select "No contribution" under "Type of organization" in the appropriate row.

❍ Yes, we made contributions or had expenditures. **Please indicate if this information is available in the public domain.**

Issues and Topics

Currency:

Issue or Topic	Corporate Position	Description of Position / Engagement	Total spend in FY 2023
	❍ Support ❍ Support with minor exceptions ❍ Support with major exceptions ❍ Oppose ❍ No contribution		
	❍ Support ❍ Support with minor exceptions ❍ Support with major exceptions ❍ Oppose ❍ No contribution		

Other Large Expenditures

Name of organization, candidate or topic	Type of Organization	Total amount paid in FY 2023
	❍ National political organization ❍ State or local political campaign, candidates or committees ❍ Political Action Committee (PAC) ❍ Lobbying, interest representation or similar ❍ Trade association ❍ Tax-exempt group ❍ No contribution ❍ Not known ❍ Other, please specify	❏ Information available publicly
	❍ National political organization ❍ State or local political campaign, candidates or committees ❍ Political Action Committee (PAC) ❍ Lobbying, interest representation or similar ❍ Trade association ❍ Tax-exempt group ❍ No contribution ❍ Not known ❍ Other, please specify	❏ Information available publicly

Name of organization, candidate or topic	Type of Organization	Total amount paid in FY 2023
	❍ National political organization ❍ State or local political campaign, candidates or committees. ❍ Political Action Committee (PAC) ❍ Lobbying, interest representation or similar ❍ Trade association ❍ Tax-exempt group ❍ No contribution ❍ Not known ❍ Other, please specify	❑ Information available publicly

❍ No, we did not make any contributions or have any expenditures.
 ❑ This information must be available in the **public domain.**

❍ We do not track our largest contributions or expenditures for political and related purposes.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Although companies legitimately represent themselves in legislative, political, and public discourse, excessive contributions to political campaigns, lobbying expenditures, and contributions to trade associations and other tax-exempt groups may damage companies' reputations and create risks of corruption. In this question, we ask for the largest contributions or expenditures to organizations whose primary role is to create or influence public policy and assess the extent to which this information is provided to the public. Key Definitions Largest contributions: In this context, a "contribution" is the aggregate amount given during the fiscal period to an individual candidate, organization, ballot measure, or "issue area" or "topic" requiring lobbying efforts. For example: Sugar taxes: The total amount of lobbying expense for the fiscal period shall be reported as one line item. The expenses may have been related to several activities around the world: a ballot initiative in California, legislation being considered by the US federal government and legislation pending in the UK. Drug pricing: The total amount of lobbying expense for the fiscal period shall be reported as one line item. The expenses may have been related to several state ballot initiatives in the US. Data Requirements Companies should report their largest "contributions" to political campaigns or organizations, lobbyists, trade associations, and other tax-exempt groups, related to individual candidates, organizations, ballot measure or referendum, or topic for which lobbying were contracted. This includes all contributions, donations, and membership fees towards trade associations, industry associations, and business associations. Companies do not need to report the monetary value of in-kind giving, employee volunteering or management overheads related to the activities mentioned above. If local legislation prevents you from making political or other contributions, please mark "Not applicable" and provide an explanation in the company comment box. There are two distinct aspects to this question: the two top issues and the three largest single contributions/payments. There may therefore be some overlap, if the spending on the issues is done by the trade associations. If your largest contributions go to trade/business associations, our preference is that you are able to inquire with the trade association(s) as to the percentage of your contribution allocated to lobbying for specific issues. If the trade association cannot provide this level of detail, an estimate will suffice. In the worst case, for the first part of this question, we ask you to report your direct lobbying expenditures only, even if the amounts are small. Note: Please do not include contributions to charities whose main purpose is something other than supporting specific political parties or causes, e.g., they primarily provide healthcare to an at risk population or food and shelter to the poor. Disclosure requirements for partially

public question. Additional credit will be granted for relevant publicly available evidence covering at least three of the largest contributions and expenditures described. This should be publicly reported on the company's own website not via a third-party website or on a transparency register.

1.6.3 Lobbying and Trade Associations - Climate Alignment

This question requires publicly available information.

Does the company have a program to align its lobbying activities with the Paris Agreement and is it available publicly?

❍ Yes, the company has a program to align its lobbying activities with the Paris Agreement. Please indicate where this information is available in **public reporting or corporate website**.
  - ❏ Management system in place for lobbying activities and trade association memberships.
  - ❏ Governance framework for public policy engagement with clear accountabilities up to executive level.
  - ❏ Statement of our position on public policies relating to climate change, which is aligned with the Paris Agreement.
  - ❏ Reviewing and monitoring process to assess whether public policy engagements and lobbying are aligned with the Paris Agreement
    - ❏ For direct lobbying activities
    - ❏ For our trade associations
  - ❏ Clear framework for addressing misalignments between climate change policy positions of trade associations and our own climate position
  - ❏ Reporting on:
    - ❏ Climate policy positions and activities of trade associations
    - ❏ Climate-related direct lobbying activities

  The program covers:
  - ❍ All jurisdictions where we have operations
  - ❍ Most jurisdictions
  - ❍ Some jurisdictions only

❍ No, the company does not publicly report on its climate alignment program.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale As more and more companies commit to supporting the Paris Agreement with net-zero targets and climate strategies, there is increasing scrutiny from both investors and the public on the extent to which these public commitments are reinforced and not contradicted by the behavior of companies in lobbying. Trade associations can also be a powerful source of influence on public policy. There have been successful shareholder resolutions asking companies to disclose more about their lobbying activities and trade association memberships related to climate change. Companies have a responsibility to ensure their memberships do not contradict their climate strategies and to take action when they do. Aligning lobbying activities and trade association memberships with the Paris Agreement helps protect the reputation of companies and ensure action on climate change is consistent and strong. This question asks about the processes companies have in place to oversee, review and disclose their climate-related lobbying activities and trade association memberships, and to ensure alignment of these with the Paris Agreement. Key Definitions Paris-Aligned lobbying: Lobbying and public policy engagements that are Paris-Aligned are supportive of legislation and regulation that will facilitate the achievement of the Paris Agreement goal to limit global warming to well below 2 degrees Celsius. It could also be referred to as 2-degree or 1.5-degree aligned, science-based, or net-zero by 2050 aligned. Examples of Paris-Aligned lobbying could be supporting measures that promote the growth of renewable energies or supporting the introduction of a carbon price that is aligned with reaching net zero by 2050. Direct lobbying activities: This encompasses lobbying by either in-house

lobbyists or third-party lobbyists paid for or otherwise engaged by the company. Lobbying activities include direct communication and contact with lawmakers or regulatory institutions for the purpose of influencing legislation, as well as responses to consultations and other engagements intended to influence legislation. Trade associations: may also be referred to as business or industry associations or groups. A trade association is a body, normally with a membership structure that exists to represent the interests of a specific industry. Trade associations can also exist on a cross-industry and national level, for example, a national or regional chamber of commerce. Review & monitoring process: A systematic process to assess the alignment of lobbying activities with the Paris Agreement. To be considered in this question, the processes must assess alignment with the Paris Agreement (or with the company's stated positions on climate-related legislation and regulation if this is aligned with the Paris Agreement). For direct lobbying activities, the review process ideally takes place before lobbying has been conducted. For trade associations, the review process can take place on a regular basis or whenever new associations are joined and should assess whether the trade association supports the Paris Agreement through its lobbying and public policy engagements. Framework for addressing misalignments: Where misalignments between a trade association's lobbying activities and the goals of the Paris Agreement have been identified, companies should have an established framework for how they deal with this. The framework should include at least two of the following options: public statements distancing the company from the misalignment, engagement with the trade association with clear timelines and an escalation process if unsuccessful, leaving the trade association, or forming proactive coalitions to counter the non-Paris-aligned lobbying. Data Requirements This question requires public evidence. This question can be marked "Not applicable" only if all contributions and spending on lobbyists and trade associations are prohibited by law. Please note that evidence must be available in the public domain, and this must apply to all jurisdictions where your company operates in order to be accepted. If only one out of lobbying and trade association memberships is prohibited and not the other, please follow the approach below. If your company either does not undertake any lobbying activities or is not a member of any trade association, in any jurisdiction, because one or the other is prohibited by law or your company's own code of conduct, and this is clearly stated in the public domain, then the respective options can be ticked under "Review and monitoring process", "Reporting on" and, in the case of no trade association memberships only, "Clear framework for addressing misalignments". References Guide for responsible corporate engagement in climate policy, United Nations Global Compact Caring for Climate Report Global Standard on Responsible Corporate Climate Lobbying Company lobbying and climate change: good governance for Paris-aligned outcomes, Grantham Research Institute on Climate Change and the Environment Trade Associations and their Climate Policy Footprint, InfluenceMap

1.6.4 MSA Policy Influence

In this section, we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

1.7 Supply Chain Management

In an increasingly globalized world, when a company outsources its production, services or business processes, it also outsources corporate responsibilities and reputational risks. This means that companies need to find new strategies to manage the associated risks and opportunities which differ from the traditional risk and opportunity management with the company's production or services in-house. In addition, the company is confronted with the need to minimize costs and time of delivery to satisfy customers' demand

and increase profitability without negatively impacting product quality or incurring in high environmental or social costs. Investors increasingly see the importance of supply chain risk management and the negative consequences if it is not managed effectively.
This criterion aims to identify companies with lower supply chain risk profiles, either through supply chain characteristics or through appropriate management of existing risks. In addition, we seek to identify companies that are using sustainable supply chain management as an opportunity to improve their long-term financial performance.

1.7.1 Supplier Code of Conduct

This question requires publicly available information.

Does the company have a supplier code of conduct and is it available publicly?

❍ Yes, the company has a supplier code of conduct covering the following issues. Please indicate where this information is available in **public reporting or corporate website**.

Human Rights and Labor

❏ Forced labor

❏ Child labor

❏ Working conditions (e.g., working hours, physical/mental demands of the workplace, wages, benefits)

❏ Occupational health and safety

❏ Discrimination and harassment

❏ Freedom of associations and collective bargaining

Environment

❏ Greenhouse gas emissions and energy consumption

❏ Pollution prevention and waste management

❏ Resource efficiency

❏ Biodiversity, no deforestation, or land conservation

Business Ethics

❏ Anti-corruption and conflict of interest

❏ Anti-competitiveness

❍ No, the company does not publicly report on a supplier code of conduct.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Companies not only outsource production, services, and business processes but responsibilities, risks, and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring, and management of risks and opportunities in the supply chain may become more difficult. A general supplier code of conduct summarizes and represents the basic commitments a company requires from its suppliers. It also serves as a first information source for prospective suppliers. With this question, we assess if your company has a supplier code of conduct if it is public, and what issues it covers. Key Definitions Supplier code of conduct: It describes the principles, values, standards, or rules of behavior that guide the decisions, procedures, and systems of the supplier in a way that (a) contributes to the welfare of its key stakeholders, and (b) respects the rights of all constituents affected by its operations. It usually includes at least the 03 components: Human Rights & Labour, Environment, and Business Ethics Human Rights & Labour: This includes safeguards against child labor, non-discrimination, health and safety, working conditions, working hours, compensation, right to association, and freely chosen employment. Forced labor: all work and service that is exacted from any person under the menace of any penalty and for which the said person has not offered herself or himself voluntarily. Forced labor also includes human trafficking, which is the recruitment, transportation, transfer, harboring, or receipt of persons by the use of threat or of

force or other forms of coercion, abduction, fraud, deception, abuse of power, or a position of vulnerability or of the giving or receiving of payments or benefits to achieve the consent of a person having control over another person, conducted for the purpose of sexual exploitation, forced labor or services, slavery or practices similar to slavery, servitude or the removal of organs. Child labor: is work performed by children that is mentally, physically, socially, or morally dangerous and harmful to children, affecting their health and personal development, or that interferes with their compulsory schooling. Working conditions: cover a broad range of topics and issues, from working time (hours of work, rest periods, and work schedules) to remuneration, as well as the physical conditions and mental demands that exist in the workplace Occupational health and safety: a set of interrelated or interacting elements to establish an occupational health and safety policy and objectives, and to achieve those objectives Harassment: Harassment is defined as a course of comments or actions that are unwelcome, or should reasonably be known to be unwelcome, to the person towards whom they are addressed. Non-sexual harassment includes but is not exclusive to mobbing and bullying, while sexual harassment includes a sexual component. Discrimination: act and result of treating persons unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit based on their race, ethnicity, gender, sexual orientation, age, nationality, religion, union status, and/or marital status Freedom of association: the right of employees and workers to form, join and run their own organizations without prior authorization or interference by the state or any other entity Collective bargaining: all negotiations which take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers Environment: This includes avoiding pollution, minimizing emissions, and improving the resource efficiency of supplier operations and products throughout the lifecycle Greenhouse gas emissions and energy consumption refer to emissions of the six main GHGs that are covered by the Kyoto Protocol, including carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulfur hexafluoride (SF_6). Energy consumption refers to the purchase or production and use of energy from renewable sources (e.g., hydroelectric, wind, solar, geothermal, bioenergy) and to the efficient use of energy by reducing the waste/loss of energy or upgrading equipment with lower energy consumption. Pollution prevention and waste management refer to the prevention and management/disposal of by-products in business operations such as air pollutants (e.g., particulate matter, lead, sulfur dioxide, etc.), sewage, and solid waste (including non-hazardous and hazardous waste). Resource efficiency refers to organizational or technological modification in designing product/process that allows more efficient usage of raw materials or water. Biodiversity, no deforestation, or land conservation refers to the protection or promotion of natural habitats, biodiversity, or management of soil to avoid loss of nutrients, erosion, and land pollution. Some aspects might include, for example, A) management of biodiversity risks by setting targets to offset any losses (no net loss) or aims to achieve a net positive impact on biodiversity; B) prohibition of supplier operations in sites containing globally or nationally important biodiversity; C) application of mitigation hierarchy (avoid, minimize, restore & offset) if a company is operating in areas in close proximity to critical biodiversity; D) land conservation efforts which include a variety of techniques such as contour farming, mulching, crop rotation, etc. Business Ethics: refers to the policies and practices to ensure the ethical conduct of the organization and associated individuals in all business activities, including, but not limited to, anti-corruption, anti-competitiveness, and conflict of interest. Anti-Corruption: refers to “abuse of entrusted power for private gain”, which can be instigated by individuals or organizations, including practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering; an offer or receipt of any gift, loan, fee, reward, or another advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the enterprise’s business. Anti-Competitiveness: refers to actions of the organization or employees that can result in collusion with potential competitors, with the purpose of limiting the effects of market competition, including but not limited to cartel activities, price fixing, and anti-trust activities. Conflict of Interest: refers to a situation where an individual is confronted with choosing between the requirements of his or her function and his or her own private interests Data Requirements Supporting evidence - This question requires public documents. - For options covering multiple topics, your Supplier Code of Conduct must address all elements stated in the option. The only exception is Biodiversity, deforestation, or land conservation Not Applicable – General Rule “Not applicable” for this question (beyond the industries detailed below) will only be accepted for special cases. In such cases, the company must credibly explain via a comprehensive company comment and/or public reporting that it does not purchase goods or services for the purposes below. To be granted “Not applicable”, the company must state they: - Do not use goods or services in the company’s production processes, and - Do not re-sell goods or services to the company’s customers, and - Do not utilize goods or services as capital goods (e.g., machines/infrastructure) in the company’s operations. Industry-specific special cases: REI – Equity Real Estate Investment Trust (REITs): companies that have only marked “Management of Standing Investments” as the main activity of the business in question “0.1 Denominator Area” should mark “Not applicable” in this question. REM – Real Estate Management & Development: companies that have only marked “Services” as the main activity of the business in question “0.1 Denominator Area”, should mark “Not applicable” in this question. OIE - Energy Equipment & Services Industry: Services Companies (consultancy or seismic surveying), should mark “Not applicable” in this question. References For the definition of the supplier code of conduct see UNGC’s Supply Chain Sustainability

1.7.2 Supplier ESG Programs

This question requires publicly available information.

Does the company have measures to ensure effective implementation of its suppliers' ESG programs and is it available publicly?

- ❍ Yes, the company has measures to ensure effective implementation of supplier ESG programs. Please indicate where this information is available in public reporting or corporate website
  - ❑ Oversight of implementation of the supplier ESG programs is defined. Please select the highest accountable decision-making body:
    - ❍ Board of directors
    - ❍ Executive management
  - ❑ Purchasing practices towards suppliers are continuously reviewed to ensure alignment with the Supplier Code of Conduct and to avoid potential conflicts with ESG requirements.
  - ❑ Suppliers are excluded from contracting if they cannot achieve minimum ESG requirements within a set timeframe.
  - ❑ Suppliers with better ESG performance are preferred by applying a minimum weight to ESG criteria in supplier selection and contract awarding.
  - ❑ Training for company’s buyers and/or internal stakeholders on their roles in the supplier ESG programs.
- ❍ No, the company does not publicly report on measures to ensure effective implementation of supplier ESG programs.
- ❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Developing and deploying sound supplier ESG programs is a foundational strategic and operational activity for organizations. The purpose of this question is to evaluate whether companies have systems/procedures in place to ensure effective internal implementation of the supplier ESG programs and to identify and address material risks and impacts resulting from supply activities. Clear and structured governance, together with internal communication and training, are needed to ensure the correct plan, implementation, and improvement cycles. Organizations not only need to have systems/procedures in place to track the impact of ESG along their supply chains, but they also need to ensure that these practices are routinely reviewed to ensure that their business demands, and expectations, are in line with established ESG requirements. Suppliers which provide goods or services used in the company’s production processes and suppliers providing goods and/or services (e.g., machines/infrastructures) that are used as operational capital goods by the purchasing company must be covered in these programs. Together with these supplier typologies, suppliers of indirect materials and/or office supplies can be included as well. Key Definitions Supplier ESG programs For businesses to identify, assess, and plan corrective measures in relation to the sustainability of their supply chains, it is crucial to implement a robust and comprehensive supplier ESG program. A supplier-focused ESG program is the collection of activities and measures that enables businesses to recognize and assess potential ESG risks, and consequently, plan remedial measures to assure solid sustainability performance along the supply chain. Companies should make sure that this due diligence approach is deployed also within the organization, to guarantee harmonization between ESG strategy for the supply chain and the company's purchasing practices. Oversight of implementation: Strategic oversight to ensure alignment of vision and implementation is critical to ensuring successful strategies and programs. This is also true for the supply chain ESG strategy and the supplier ESG program. To guarantee maximal priority and focus, this oversight should ideally sit on the board of directors. Alternatively, top executive management is also acceptable as it can align ESG strategies of different divisions/functions and drive the organization to reach its sustainability goals. The CEO individually is not acceptable as the CEO is ultimately accountable

for all areas of a company's operations. Review of purchasing practices to avoid potential conflicts with ESG requirements: Purchasing practices not only include the choice of the material/part/product/service to be bought or the supplier from which to purchase the needed items. They also include specific indications on costs and quality of the products, as well as delivery times. It is of paramount importance that the company's orders allow suppliers to comply with the company's ESG requirements. This option guarantees that the company is continuously reviewing its purchasing practices to avoid potential conflicts with its ESG strategy. Exclusion of suppliers that cannot achieve minimum ESG requirements within a set timeframe: Companies should set minimum requirements that suppliers must comply with to access tenders or be selected for contract awarding. The best practice for companies is interacting with those fundamental suppliers which do not meet these requirements and providing development opportunities with the objective of improving their performance and becoming eligible. This opportunity should have a clear timeframe set, after which suppliers that are not able to meet expectations should be removed from the potential supplier's list until they become eligible. Preference of suppliers with a better ESG profile by applying a minimum weight to ESG criteria: Supplier preference rationale can vary for different industries, locations, and business models. Among well-known dimensions such as price, delivery times, and quality, ESG performance should also be considered. Most advanced companies incorporate ESG performance in suppliers' selection by including in selection methodologies a specific weight for ESG dimensions, which guarantees that sustainability is embedded into supplier selection and contract awarding. Training for company's buyers and/or internal stakeholders on the Supplier ESG programs: It is crucial for companies to set up training for buyers and/or relevant internal stakeholders in their roles and on how their day-to-day actions and decisions are fundamental to reach the company's ESG objectives. Low/middle/top management training is not accepted for this option. Data Requirements - This question requires public evidence. Please indicate where in your public reporting you report information about the selected options. Not Applicable – General Rule "Not applicable" for this question (beyond the industries detailed below) will only be accepted for special cases. In such cases, the company must credibly explain via a comprehensive company comment and/or public reporting that it does not purchase goods or services for the purposes below. To be granted "Not applicable", the company must state they: - Do not use goods or services in the company's production processes, and - Do not re-sell goods or services to the company's customers, and - Do not utilize goods or services as capital goods (e.g., machines/infrastructure) in the company's operations. Industry-specific special cases: REI – Equity Real Estate Investment Trust (REITs): companies that have only marked "Management of Standing Investments" as the main activity of the business in question "0.1 Denominator Area" should mark "Not applicable" in this question. REM – Real Estate Management & Development: companies that have only marked "Services" as the main activity of the business in question "0.1 Denominator Area", should mark "Not applicable" in this question. OIE - Energy Equipment & Services Industry: Services Companies (consultancy or seismic surveying), should mark "Not applicable" in this question.

1.7.3 Supplier Screening

This question requires publicly available information.

Does the company conduct supplier screening to systematically identify significant suppliers and is this information available publicly?

❍ Yes, the company conducts supplier screening to identify significant suppliers. Please indicate where this information is available in **public reporting or corporate website**.

Aspects of suppliers screening
Please indicate which of the following aspects are considered in your screening process for significant suppliers.

- ❏ Environmental
- ❏ Social
- ❏ Governance
- ❏ Business relevance

Methodology for suppliers screening
Please indicate which of the following risks are considered in your screening process for significant suppliers.

- ❏ Country-specific risk

- ❏ Sector-specific risk
- ❏ Commodity-specific risk

❍ No, the company does not publicly report on its supplier screening process.

❍ Not applicable. Please provide an explanation in the comment box below.

Info Text:
Question Rationale Companies not only outsource production, services, and business processes but responsibilities, risks, and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring, and management of risks and opportunities in the supply chain may become more difficult. An important first step in supply chain management is to try to understand supply chain risks and dependencies from the ESG and business operation perspective. Once a company has identified significant suppliers, it can focus supplier monitoring and development efforts on those suppliers with the highest risk for negative impacts and greatest business relevance (this aspect is examined in subsequent questions). Therefore, this question seeks to assess if companies have a systematic approach to screening suppliers in order to identify potential sustainability risks in their supply chain. Companies that are able to properly identify significant suppliers will also be better positioned to prioritize their risk management measures and proactively detect issues connected to suppliers' ESG performance. Key Definitions Supplier screening: Supplier screening is systematic desk research of suppliers' risk for negative ESG impacts and their business relevance, considering available data sources such as country, sector, or commodity ESG risks, spending, business relevance, etc. Methodology development and screening process can be realized by the company itself, or with the support of or through external specialists. Screening can be considered the initial step to identify potential sustainability risks in the supply chain and it is then followed by assessing suppliers. At this stage, the company is not likely to be engaging directly with the supplier in order to screen them. Significant suppliers: Significant suppliers are suppliers that are identified as having substantial risks of negative ESG impacts or significant business relevance to the company or a combination of both. The portfolio of significant suppliers should be the key audience of a company's supplier ESG assessment and development program. Critical suppliers identified are also accepted as significant suppliers, even though in most cases only business relevance, and not ESG risk, is considered when identifying critical suppliers. Environmental aspects: The risk for negative impacts related to environmental topics, including but not limited to greenhouse gas emissions, energy consumption, water consumption, resource efficiency, pollution, waste, or biodiversity. Social aspects: The risk for negative impacts related to social topics, including but not limited to human rights and labor rights such as child labor, forced labor, discrimination, freedom of association, right to collective bargaining, working hours, remuneration, occupational health and safety, or the rights of local communities. Governance aspects: The risk for negative impacts related to governance topics, including but not limited to corruption, bribery, conflicts of interest, or anti-competitive practices. Business relevance: Business relevance considerations, including but not limited to share of spend/volume and substitutability. Country-specific risk: Risk for negative environmental, social, and governance impacts related to a country's political, social, economic, environmental or regulatory situation. Sector-specific risk: Risk for negative environmental, social, and governance impacts related to a sector's distinct characteristics regarding labor situation, energy consumption, resource intensity, emissions, or pollution potential (e.g., manufacturing, service provision, agriculture). Commodity-specific risk: Risk for negative environmental, social, and governance impacts related to a commodity's supply chain structure, labor situation, land-use and resource intensity, energy consumption, emissions, material toxicity, or pollution potential (e.g., metals, fossil fuels, wood, soy, cotton) Data Requirements This question requires a risk screening carried out by the company or third party, therefore the indication of a self-assessment conducted by the suppliers, or generally using Ecovadis would not be accepted as the Ecovadis assessment is collecting supplier policies, practices, and performance and qualifies as a Supplier Desk Assessment with verification of evidence (see Supplier Assessment and Development question). We will only accept the usage of the Ecovadis if it is specified that risk maps or risk screening tools provided were used for this purpose (e.g., Ecovadis IQ plus). Supporting evidence: This question requires public evidence. Please indicate where in your public reporting you report information about the selected options. Not Applicable – General Rule "Not applicable" for this question (beyond the industries detailed below) will only be accepted for special cases. In such cases, the company must credibly explain via a comprehensive company comment and/or public reporting that it does not purchase goods or services for the purposes below. To be granted "Not applicable", the company must state they: - Do not use goods or services in the company's production processes, and - Do not re-sell goods or services to the company's customers, and - Do not utilize goods or services as capital goods (e.g., machines/infrastructure) in company's operations. Industry-specific special cases: REI – Equity Real Estate Investment Trust (REITs): companies that have only marked

“Management of Standing Investments” as the main activity of the business in question “0.1 Denominator Area” should mark “Not applicable” in this question. REM – Real Estate Management & Development: companies that have only marked “Services” as the main activity of the business in question “0.1 Denominator Area”, should mark “Not applicable” in this question. OIE - Energy Equipment & Services Industry: Services Companies (consultancy or seismic surveying), should mark “Not applicable” in this question.

1.7.4 Supplier Assessment and Development

This question requires publicly available information.

Does the company have a process for supplier assessment and development and is it available publicly?

- ❍ Yes, the company has a supplier assessment and development process. Please indicate where this information is available in **public reporting or corporate website**.

  Supplier assessment

  - ❍ Yes, the company has a publicly available supplier assessment process in place which includes the following:
    Please provide public supporting evidence:
    - ❑ Supplier desk assessments with systematic verification of evidence
    - ❑ Supplier on-site assessments carried out by purchasing company employees or contracted consultant (2nd party assessment)
    - ❑ Supplier on-site assessments carried out by an independent accredited auditing body (3rd party assessment).
    - ❑ Supplier assessments (desk or on-site) are carried out using standards and methodologies of a recognized industry or multi-stakeholder initiative. Please provide name/description:
    - ❑ Supplier corrective action/improvement plans
  - ❍ No, the company does not have a publicly available supplier assessment process in place.

  Supplier Development

  - ❍ Yes, the company has a publicly available supplier development process in place which includes the following:
    Please provide public supporting evidence:
    - ❑ Supplier information/trainings on company's supplier ESG program, process and requirements
    - ❑ Supplier access to ESG benchmarks against peers
    - ❑ Supplier support (remote/on-site) on implementation of corrective/improvement actions
    - ❑ In-depth technical support programs to build capacity and ESG performance in suppliers
  - ❍ No, the company does not have a publicly available supplier development process in place.
- ❍ No, the company does not publicly report on its supplier assessment and development process.
- ❍ Not applicable. Please provide an explanation in the comment box below.

Info Text:
Question Rationale The purpose of this question is to assess if companies have a systematic approach to evaluating suppliers and their subsequent development to meet company requirements. This should be with an overall goal of a shared mindset leading to improved and scalable impact in the supply chain. Companies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. Supplier assessment and development measures to assess and improve individual suppliers' performance are usually implemented after the initial supplier screening, which aims at identifying supplier risks through desk research. This question is divided into two parts: what the supplier assessment process

includes and what the supplier development process includes. Key Definitions Assessment process Supplier assessment process: A process in which suppliers are evaluated to obtain information on their practices in order to measure and monitor their performance. The assessment process can be carried out in order to reduce costs, mitigate risks and drive improvement. The benefits of carrying out this process include increased performance visibility and aligning customer and supplier business practices, and risk mitigation. Supplier desk assessments with systematic verification of evidence: This type of supplier assessment is realized by, or on behalf of, the purchasing company. It generally takes the form of a questionnaire where suppliers are requested to provide information and supporting evidence on their ESG policies, practices, performance, and public disclosures. This information is then reviewed, verified, and analyzed, resulting in an appraisal of the supplier's ESG performance, possibly with a score. This process is considered to be systematic verification because established specifications and requirements are met. Supplier desk assessments are more company-specific than supplier screenings (see question supplier screening) as they assess the information provided by the supplier and are usually realized in a subsequent stage of the supplier assessment process. Desk assessments do not include onsite assessments of the supplier. Purchasing companies can implement their own supplier desk assessment tools or can use tools of external providers, such as RBA Risk-based SAQ, EcoVadis, Together for Sustainability, Achilles, Higg Facility Environmental Module (with remote verification), etc. 2nd party supplier onsite assessments are carried out by employees of the purchasing company or by contracted consultants. These auditors do not need to be approved or accredited by the standard-setting organization or by an accreditation body. 3rd party supplier onsite assessments are carried out by independent 3rd party auditing organizations that are approved/accredited by the standard-setting organization (e.g., amfori BSCI, Responsible Business Alliance, Higg Facility Environmental Module) or by an accreditation body along the requirements of ISO/IEC 17021 Conformity assessment — Requirements for bodies providing audit and certification of management systems (e.g., SA8000, ISO standards). Supplier on-site assessments are on-site supplier visits by an auditor to assess the supplier's ESG operations, policies, systems, and performance, usually involving document and record reviews, site tours, as well as interviews with company representatives, employees, and other stakeholders. Applied methodologies can consist of their own checklists or standards and methodologies of a recognized industry or a multi-stakeholder initiative. On-site assessments can also include virtual assessments or supplier employee surveys. Supplier assessments (desk or onsite) are carried out using standards and methodologies of a recognized industry or multi-stakeholder initiative. Desk or on-site assessments that are carried out following standards and methodologies of a recognized industry or multi-stakeholder initiatives such as SMETA, Responsible Business Alliance, amfori BSCI, Responsible Minerals Initiative, SAI Platform, or others. Supplier corrective action plans: A corrective action plan (CAP) is an important quality management tool for any business or supplier. A corrective action plan is a method of documenting non-compliance issues, identifying their root causes, and capturing measurable, achievable solutions and realistic deadlines. Development process Supplier information/training: Providing the supplier with information and/or training on the purchasing company’s supplier ESG program. This can be accomplished through various mediums. The content can range from specific inputs on one topic, inputs on multiple ESG topics and best practices, to information on the company’s assessment and development process. Supplier access to ESG benchmarks: This is where suppliers are provided with access to information on how other suppliers are performing. This can include performance information on specific areas or case studies on how other suppliers achieved that level of performance. Supplier support (remote/onsite) on implementation of corrective/improvement actions: The company provides guidance and support on the implementation of corrective and improvement actions. This can happen remotely or through supplier on-site visits. In-depth technical support programs to build capacity and ESG performance in suppliers: Comprehensive capacity building programs to systematically improve supplier practices and performance on specific ESG topics (e.g., energy efficiency, chemical management, health & safety management, working hours reduction) through training, baseline assessments, collaborative system development, and progress measurement. Capacity-building is defined as the process of developing and strengthening the knowledge, skills, instincts, abilities, processes, and resources that organizations need to survive, adapt, and thrive in a fast-changing world. Such programs go beyond corrective action support and usually take 6+ months to implement. These technical support programs are long-term and sustained over time with the aim of improving ESG performance rather than solely implementing action plans. Data Requirements If a company selects that yes, they have an assessment and/or development process but does not select any of the subsequent options then the answer will not be accepted. We expect publicly available information for this question. It is possible that a company only publicly reports on its assessment process and not on the development process therefore the company has the option to provide public reporting for one part and select that they do not carry out the other option. Supporting evidence: - The document(s) you attach will be used to verify the qualitative part of your response. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Supporting documents need to be available in the public domain. - Information related to the assessment and development process can be in separate documents, for example, a responsible sourcing strategy and a sustainability report. Scattered information that does not clearly relate will not be accepted. Not Applicable – General Rule "Not applicable" for this question (beyond the industries detailed below) will only be accepted for special cases. In such cases, the company must credibly explain via a comprehensive company comment and/or public reporting that it does not purchase goods or services for the purposes below. To be granted "Not applicable", the company must state they: - Do not use goods or services in the company's production processes, and - Do not re-sell goods or services to the company's customers, and - Do not utilize goods or services as capital goods (e.g., machines/infrastructure) in company's operations. Industry-specific special cases: REI – Equity Real Estate Investment Trust (REITs): companies that have only marked "Management of Standing Investments" as the main activity of the business in question "0.1 Denominator Area" should mark "Not applicable" in this question. REM – Real Estate Management & Development: companies that have only marked "Services" as the main activity of the business in question "0.1 Denominator Area", should mark "Not applicable" in this question. OIE - Energy Equipment & Services Industry: Services Companies (consultancy or seismic surveying), should mark "Not applicable" in this question.

1.7.5 KPIs for Supplier Screening

Additional credit may be granted for publicly available evidence.

Does your company monitor and report on coverage and progress of your supplier screening program?

❍ Yes, we monitor and report on coverage and progress of our supplier screening program

Supplier Screening	FY 2023
1.1 Total number of Tier-1 suppliers	
1.2 Total number of significant suppliers in Tier-1	
1.3 % of total spend on significant suppliers in Tier-1	
1.4 Total number of significant suppliers in non Tier-1	
1.5 Total number of significant suppliers (Tier-1 and non Tier-1)	

PUBLIC REPORTING

❑ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❑ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

❍ No, we do not monitor and report on coverage and progress of our supplier screening program.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is for companies to disclose the results of the supplier screening process. It is important to monitor the coverage and results of a supplier screening program to ensure suppliers are being screened and categorized appropriately and that risks are being managed. This question seeks to understand if companies are capturing the number of different suppliers they have, whether they are categorized into significant suppliers, and whether new suppliers are screened for ESG risks. This question forms the basis for the question "KPIs on Supplier Assessment and Development" Key Definitions Supplier screening: A systematic desk research of suppliers' risk for negative ESG impacts and their business relevance, considering available data sources such as country, sector, or commodity ESG risks, spending, business relevance, etc. Methodology development and screening process can be realized by the company itself, or with the support of or through external specialists. Suppliers are only counted once within the fiscal year. When providing data, please note that these are unique significant suppliers screened during the reporting period (not the number of screenings realized, i.e., no multiple counts of suppliers if they were screened more than once during the reporting period). Significant suppliers: Significant suppliers are suppliers

that are identified as having substantial risks of negative ESG impacts or significant business relevance to the company or a combination of both. The portfolio of significant suppliers should be the key audience of a company’s supplier ESG assessment and development program. Critical suppliers identified are also accepted as significant suppliers, even though in most cases only business relevance, and not ESG risk, is considered when identifying critical suppliers Tier 1 suppliers: This refers to suppliers that directly supply goods, materials or services (including intellectual property (IP) and patents) to the company. If the company does not specify, we will assume it is Tier 1. Non-tier 1 suppliers: This refers to suppliers that provide their products and services through Tier 1 suppliers to the company. Non-tier 1 suppliers are located beyond Tier 1 suppliers, e.g., on Tier 2, 3, or n-level of a company's supply chain. Data Requirements Public Reporting - In order to accept public reporting for the screening process, disclosure is needed for “1.2 Total number of significant suppliers in Tier-1”, “1.3 Percentage of total spend on significant suppliers in Tier-1” and “1.4 Total number of significant suppliers in non Tier-1” for the last fiscal year. Third Party Verification - To accept third party verification, data must be verified for the most recent financial year by an appropriate verification or auditing firm. Government verification is not considered relevant No significant suppliers identified If a company’s Total number of significant suppliers in Tier 1 (1.2) and Total number of significant suppliers in non Tier-1 (1.4) are equal to zero, this is only acceptable if - The company publicly reports on an acceptable systematic supplier screening approach to identify significant suppliers in the Supplier Screening question and; - The company publicly reports that it identified zero significant suppliers as having substantial risks of negative ESG impacts or significant business relevance to the company or a combination of both. Please note that answering 0 in this question will affect the successive questions in this criterion. Not Applicable – General Rule “Not applicable” for this question (beyond the industries detailed below) will only be accepted for special cases. In such cases, the company must credibly explain via a comprehensive company comment and/or public reporting that it does not purchase goods or services for the purposes below. To be granted “Not applicable”, the company must state they: - Do not use goods or services in the company’s production processes, and - Do not re-sell goods or services to the company’s customers, and - Do not utilize goods or services as capital goods (e.g., machines/infrastructure) in company’s operations. Industry-specific special cases: REI – Equity Real Estate Investment Trust (REITs): companies that have only marked “Management of Standing Investments” as the main activity of the business in question “0.1 Denominator Area” should mark “Not applicable” in this question. REM – Real Estate Management & Development: companies that have only marked “Services” as the main activity of the business in question “0.1 Denominator Area”, should mark “Not applicable” in this question. OIE - Energy Equipment & Services Industry: Services Companies (consultancy or seismic surveying), should mark “Not applicable” in this question.

1.7.6 KPIs for Supplier Assessment and/or Development

Additional credit may be granted for publicly available evidence.

Does your company monitor and report on the coverage and progress of your supplier assessment and/or development program?
Please report the number of unique suppliers, **which were identified as significant in the supplier screening process**. These are **unique significant suppliers assessed during the reporting period** (not number of assessments realized, i.e. no multiple count of suppliers if they were assessed more than once during the reporting period).

❍ Yes, our company monitors and reports on the coverage and progress of our supplier assessment and/or development program. It includes the following:

❏ Coverage and progress of our supplier assessment program

Supplier Assessment	FY 2023	Target for FY 2023
1.1 Total number of suppliers assessed via desk assessments/ on-site assessments		❍ Number of suppliers ❍ % of significant suppliers
1.2 % of unique significant suppliers assessed		

Supplier Assessment	FY 2023	Target for FY 2023
1.3 Number of suppliers assessed with substantial actual/ potential negative impacts		
1.4 % of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan		
1.5 Number of suppliers with substantial actual/potential negative impacts that were terminated		

❏ Coverage and progress of suppliers with corrective action plans

Corrective action plan support	FY 2023	Target for FY 2023
2.1 Total number of suppliers supported in corrective action plan implementation		❍ Number of suppliers ❍ % of significant suppliers
2.2. % of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation		

❏ Coverage and progress of suppliers in capacity building programs

Capacity building programs	FY 2023	Target for FY 2023
3.1 Total number of suppliers in capacity building programs		❍ Number of suppliers ❍ % of significant suppliers
3.2 % of unique significant suppliers in capacity building programs		

PUBLIC REPORTING

❏ Our data is publicly available. Please provide supporting evidence or web link

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

❍ No, we do not monitor and report on coverage and progress of our supplier assessment and/or development program.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is for companies to disclose the results of the supplier screening process and subsequent assessment and/or development processes. It is important to monitor the coverage and progress of a supplier assessment and/or development program to ensure risks are being managed and that the company is acting responsibly by building capacity within its supply chain. This question seeks to understand if companies are capturing the number of different suppliers they have, how many are assessed, and how many out of those have been identified as having significant actual/potential negative impacts. From this, the purpose is to ascertain how many of those suppliers are supported to improve their

actions and in what ways. Key Definitions Supplier screening: A systematic desk research of suppliers' risk for negative ESG impacts and their business relevance, considering available data sources such as country, sector, or commodity ESG risks, spending, business relevance, etc. Methodology development and screening process can be realized by the company itself, or with the support of or through external specialists. Unique Significant suppliers: Suppliers that are identified as having substantial risks of negative ESG impacts or significant business relevance to the company or a combination of both. The portfolio of suppliers with sustainability priority should be the key audience of a company's supplier ESG monitoring and development program. Critical suppliers identified are also accepted as significant suppliers, even though in most cases only business relevance, and not ESG risk, is considered when identifying critical suppliers. In this question, the company should refer to their unique significant suppliers. Desk assessments: This type of supplier assessment is realized by, or on behalf of the purchasing company. It generally takes the form of a questionnaire where suppliers are requested to provide information and supporting evidence on their ESG policies, practices, performance, and public disclosures. This information is then reviewed, verified, and analyzed, resulting in an appraisal of the supplier's ESG performance, possibly with a score. This process is considered to be systematic verification because established specifications and requirements are met. Supplier desk assessments are more elaborate than supplier screenings (see question supplier screening) as they assess the information provided by the supplier and are usually realized in a subsequent stage of the supplier assessment process. Desk assessments do not include onsite assessments of the supplier. Purchasing companies can implement their own supplier desk assessment tools or can use tools of external providers. For supplier desk assessments companies can use a third-party tool/methodology/online system in their assessment to evaluate the supplier and ensure a thorough review and appraisal of the information provided and that allows them to share the assessment results with other companies who might want to procure from. This could be RBA Risk-based SAQ, EcoVadis, Together for Sustainability, Achilles, Higg Facility Environmental Module (with remote verification), etc. 2nd party supplier on-site assessments are carried out by employees of the purchasing company or by contracted consultants. These auditors do not need to be approved or accredited by the standard-setting organization or by an accreditation body. 3rd party supplier on-site assessments are carried out by independent 3rd party auditing organizations that are approved/ accredited by the standard-setting organization (e.g., amfori BSCI, Responsible Business Alliance, Higg Facility Environmental Module) or by an accreditation body along the requirements of ISO/IEC 17021 Conformity assessment — Requirements for bodies providing audit and certification of management systems (e.g., SA8000, ISO standards). Supplier on-site assessments are on-site supplier visits by an auditor to assess the supplier's ESG operations, policies, systems, and performance, usually involving document and record reviews, site tours as well as interviews with company representatives, employees, and other stakeholders. Applied methodologies can consist of their own checklists or standards and methodologies of a recognized industry or multi-stakeholder initiative. On-site assessments can also include virtual assessments or supplier employee surveys. Supplier assessments (desk or onsite) are carried out using standards and methodologies of a recognized industry or multi-stakeholder initiative: Desk or on-site assessments that are carried out following standards and methodologies of a recognized industry or multi-stakeholder initiatives such as SMETA, Responsible Business Alliance, amfori BSCI, Responsible Minerals Initiative, SAI Platform, or others. Substantial actual/potential negative impacts: In the GRI Standards, unless otherwise stated, "impact" refers to the effect an organization has on the economy, the environment, and/or society, which in turn can indicate its contribution (positive or negative) to sustainable development. Negative impacts include those that are either caused or contributed to by an organization, or that are directly linked to its activities, products, or services by its relationship with a supplier. Actual impacts are those that have happened. Potential impacts are those which may occur and where actions can be taken by the company to prevent, mitigate, or remediate the impacts; Substantial can be defined as a critical or major non-compliance with minimum requirements leading to severe damage to the environment or people's physical or psychological integrity or to the systematic failure of the supplier to protect people or the environment from harm. Supplier corrective action plan: A corrective action plan (CAP) is an important quality management tool for any business or supplier. A CAP is a method of documenting non-compliance issues, identifying their root causes, and capturing measurable, achievable solutions and realistic deadlines. This refers to suppliers that are in the process of implementing their CAP. Supplier support (remote/onsite) on implementation of corrective action plans: The company provides guidance and support on the implementation of corrective and improvement actions. This can happen remotely or by visiting the supplier. Capacity building programs: Comprehensive capacity building programs to systematically improve supplier practices and performance on specific ESG topics (e.g., energy efficiency, chemical management, health & safety management, working hours reduction) through training, baseline assessments, collaborative system development, and progress measurement. Capacity-building is defined as the process of developing and strengthening the knowledge, skills, instincts, abilities, processes, and resources that organizations need to survive, adapt, and thrive in a fast-changing world. Such programs go beyond corrective action support and usually take 6+ months to implement. These capacity-building programs are long-term and sustained over time with the aim of improving ESG performance rather than solely implementing action plans. Data Requirements - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. - The supporting documents do not need to be available in the public domain however the company will not receive points for public reporting. - We expect the data provided to be related to the number of unique significant suppliers as shown in the question statement. - We expect “2.1 Total number of suppliers supported in corrective action plan implementation” to maximally equal “1.3 Number of suppliers assessed with substantial actual/potential negative impacts”. Essentially, the number provided in 2.1 cannot exceed the number in 1.3. Public reporting In order to accept public reporting for KPIs for Assessment and Development, the company needs to publicly disclose data on at least one of the following metrics: - Supplier Assessment “Total number of unique suppliers assessed” - Supplier corrective action support “Total number of suppliers supported in corrective action plan implementation” - Supplier capacity building programs “Total number of suppliers in capacity building programs” - If the company reports data but it is not available in the public domain, no points for public reporting will be awarded. Third Party Verification Third party verification is accepted if at least one of the metrics required for public reporting is verified by a third party. Data must be verified for the most recent financial year by an appropriate verification or auditing firm. Government verification is not considered relevant. Not Applicable – General Rule “Not applicable” for this question (beyond the industries detailed below) will only be accepted for special cases. In such cases, the company must credibly explain via a comprehensive company comment and/or public reporting that it does not purchase goods or services for the purposes below. To be granted “Not applicable”, the company must state they: - Do not use goods or services in the company’s production processes, and - Do not re-sell goods or services to the company’s customers, and - Do not utilize goods or services as capital goods (e.g., machines/infrastructure) in company’s operations. Industry-specific special cases: REI – Equity Real Estate Investment Trust (REITs): companies that have only marked “Management of Standing Investments” as the main activity of the business in question “0.1 Denominator Area” should mark “Not applicable” in this question. REM – Real Estate Management & Development: companies that have only marked “Services” as the main activity of the business in question “0.1 Denominator Area”, should mark “Not applicable” in this question. OIE - Energy Equipment & Services Industry: Services Companies (consultancy or seismic surveying), should mark “Not applicable” in this question.

1.7.7 MSA Supply Chain Management

In this section, we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

1.8 Tax Strategy

Tax competition between tax territories (countries or regions within countries) has left room for companies to optimize their tax spending. While tax optimization has a positive impact on profitability and hence company value, a too-aggressive tax strategy might not be sustainable in the mid- to long-term and adds some risk to long-term profits. First, there is a reputational risk because of increased public and regulatory scrutiny which could result in lower brand value. Second, the relationship with the host country may be negatively impacted. This could result in approval delays or rejection of expansion projects or, in the worst cases, companies risk losing their license to operate. Third, earnings might be impacted if the tax authorities decide to change tax regulation which leads to direct financial risks. Finally, economic development risk arises if governments receive inadequate tax receipts for funding local infrastructure or education.

1.8.1 Tax Strategy and Governance

This question requires publicly available information.

Does the company have a policy on tax strategy and governance at a group level and is it available publicly?

❍ Yes, the company has a group-wide policy on tax strategy and governance. Please indicate where this information is available in **public reporting or corporate website.**

- ❏ A commitment to compliance with the spirit as well as the letter of the tax laws and regulations in the countries in which the company operates
- ❏ A commitment not to transfer value created to low tax jurisdictions
- ❏ A commitment not to use tax structures without commercial substance
- ❏ A commitment to undertake transfer pricing using the arm's length principle
- ❏ A commitment not to use secrecy jurisdictions or so-called "tax havens" for tax avoidance
- ❏ An approval process of the tax policy by the board of directors

❍ No, the company does not publicly report on a group-wide policy for tax strategy and governance.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Tax avoidance strategies are usually set up in a legally sound way. Therefore, general statements about a company's intention to comply with all tax laws and regulations in its countries of operation are not sufficient. Every company should be able to give a coherent justification of their approach to key tax issues such as the use of tax minimization techniques in line with their approach to other CSR issues. The adoption of a formal tax policy serves to guide company practices and provide investors, regulators and other external stakeholders with an idea of the company's tax risk profile, against which practices and disclosures can be compared. An effective policy should be overseen by the board of directors, created in conjunction with relevant senior management, and regularly reviewed to ensure emerging risks are addressed. This question seeks to determine if there is a group-wide tax policy or strategy available in the public domain that addresses sensitive or high-risk tax issues in a clear and sustainable way. Key Definitions Tax avoidance: Tax avoidance is an abuse of the tax system, a deliberate attempt to get out of an obligation to pay tax by entering into a set of artificial financial arrangements which have little or no commercial purpose other than the reduction of a tax bill. Tax avoidance is unethical in that it seeks to undermine tax law and public policy and it is frequently found to be unlawful. Tax avoidance can be within the letter, but not the spirit, of the law. (Source: TaxWatch) The spirit of the tax laws: This refers to the intention of the policymaker who wrote the respective law. The letter of the law: This refers to the literal interpretation of the law only. Low tax jurisdiction: For the purpose of this question, low tax jurisdiction refers to any jurisdiction with significantly lower tax rates than other jurisdictions in which the company operates. The arm's length principle: This valuation principle is commonly applied to commercial and financial transactions between related companies. It says that transactions should be valued as if they had been carried out between unrelated parties, each acting in their own best interest. Tax havens: (Offshore) countries or jurisdictions offering little or no tax liability. Tax havens may only share limited or no financial information with foreign tax authorities and may not require businesses to operate out of their country to receive tax benefits. The board of directors: For the purpose of this question, this can refer to the board of directors, its subcommittees, or a single named director. The tax policy must be approved or signed by the respective board representative(s), and/or clearly state their involvement in the creation of the tax policy. General statements regarding the responsibilities of the board of directors or regular reporting to the board are not enough. Data Requirements While many companies have group-wide tax accounting policies with clearly defined roles and responsibilities within the organization in place, we specifically look for taxation policies that address issues such as responsible taxation, transparency, transfer pricing, etc., going beyond minimum legal tax disclosure requirements. Supporting evidence: This question requires supporting evidence from the public domain. The information provided has to be included in your

public reporting (e.g., annual report, sustainability report, integrated report, company publications, separate fuel efficiency strategy document) or corporate website. Any response that cannot be verified in the attached public document(s) will not be accepted.

1.8.2 Tax Reporting

This question requires publicly available information.

Does the company report on key business, financial and tax information for each tax jurisdiction in which they operate and is it available publicly?

❍ Yes, the company reports on key business, financial and tax information for each tax jurisdiction. Please indicate where this information is available in **public reporting or corporate website**.

- ❑ Names of all the resident entities
- ❑ Primary activities
- ❑ Number of employees
- ❑ Revenue
- ❑ Profit (Loss) before tax
- ❑ Income tax accrued (current year)
- ❑ Income tax paid

❍ No, the company does not publicly report on key business, financial and tax information for each tax jurisdiction.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Leading companies have realized that public reporting on their revenues, operating profits, and tax on a country-by-country basis helps build trust in their corporation and complements the reporting on their broader economic contribution. In combination with key information about the names and tax residence of all constituent entities, the main activities by tax jurisdiction as well as the average number of employees help investors better understand a company's tax profile and potential exposure to tax risks. If tax payments differ from the expected rates in a given jurisdiction, proactive companies can steer and facilitate the discussion about their tax contributions with all their stakeholders by explaining the reasons behind the difference in their reporting. In this question, we aim to identify to what extent companies report key information about their tax contributions in all tax jurisdictions where the entities included in their organization's audited consolidated financial statements are resident for tax purposes. Key Definitions A constituent entity is a separate business unit, or subsidiary, of a multi-national enterprise group that is included in the consolidated group for financial reporting purposes. This includes a permanent establishment if a separate income statement is prepared for regulatory, financial, internal management, or tax purposes. A description of the primary activities by jurisdiction can be in the form of a short statement regarding the nature of the trade in the respective location (e.g., Sales, Marketing or Distribution, Manufacturing or Production, Purchasing or Procurement, R&D, Holding or Managing Intellectual Property, etc.). Revenues: All revenues, (extraordinary) gains and income, or other inflows shown in the financial statement prepared in accordance with the applicable accounting rules relating to profit and loss, such as the income statement or profit and loss statement, should be reported as revenues. Profit (Loss) before tax: Also referred to as pre-tax profit (loss), pre-tax income, or earnings before tax (EBT). We also accept operating profit, earnings before interest and tax (EBIT). Income Tax Accrued (Current year) is the amount of accrued current tax expense recorded on taxable profits or losses for the reporting fiscal year of all constituent entities resident for tax purposes in the relevant tax jurisdiction irrespective of whether or not the tax has been paid (e.g., based on a preliminary tax assessment). The current tax expense only reflects operations in the current year and does not include deferred taxes or provisions for uncertain tax liabilities. However, for the purpose of this question, country-by-country reporting on income tax expense, corporate income tax, or current tax provisions is also accepted. Income Tax Paid (on Cash Basis) is the amount of corporate income taxes actually paid during the reporting fiscal year, which should thus include not only advanced payments fulfilling the relevant fiscal year's tax obligation but also payments fulfilling the previous year(s)' tax obligation (e.g., payment of

the unpaid balance of corporate income tax accrued in relation to the previous year(s), including payments related to reassessments of previous years), regardless of whether those taxes have been paid under protest. Consolidated taxes paid that include other items such as value-added tax, social security taxes, regional or industry-specific taxes are not accepted. The amount of Income Tax Accrued (Current Year) and Income Tax Paid (on Cash Basis) should be reported independently. The Number of Employees should reflect the average number of FTEs (full-time equivalents) during the reporting fiscal year, or a similar number, provided that it is applied consistently across the jurisdictions. Reasonable rounding is permissible if it does not materially distort the relative distribution of employees across tax jurisdictions. Data Requirements Please note: The tax data disclosed should fully reconcile with the corresponding information in the consolidated income statement. To receive credit for comprehensive country-by-country reporting, we expect the countries reported on to cover at least 90% of the respective financial metric. This means that in order to receive credit for all boxes, we expect distinct disclosure for each of the financial metrics below, disclosing at least 90% of the respective consolidated total values in the income statement: - Revenues - Profit (loss) before tax - Income tax accrued (current year) - Income tax paid (cash basis) To receive credit for public reporting on the non-financial metrics (i.e., names of constituent entities, the primary activities, and the number of employees), companies are expected to clearly state that the information includes all constituent entities of the organization. Additionally, in order for any of these non-financial metrics to be accepted, at least one of the financial metrics mentioned above has to be accepted as well. In the case at least 90% of the respective metric (e.g., revenues) comes from one country (e.g., “domestic”), the remaining amount of the respective metric has to be summarized as "Other", "Foreign", "International" or similar. The disclosed metrics must fully reconcile with the corresponding figures in the consolidated income statement. If there is more than one constituent entity in a jurisdiction, the numbers can be reported on an aggregate basis at a jurisdictional level. Accordingly, data should be reported on an aggregated basis, regardless of whether the transactions occurred cross-border or within the jurisdiction, or between related parties or unrelated parties. If possible, however, companies should report consolidated figures if consolidated data can be reported for each jurisdiction. Companies should state clearly if the data is reported on an aggregated or consolidated basis. References OECD / G20: Base Erosion and Profit Shifting – Action 13

1.8.3 Effective Tax Rate

This question requires publicly available information.

Please complete the following table related to your reported tax rate (income statement) and cash tax rate (cash flow statement) for the last two years. Please indicate where this information is available in your financial reporting.
Additionally, please select (if necessary) why the reported tax rate and/or the cash tax rate might be lower than expected. Please see the information button for additional information.

❍ Currency:

Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies are required to provide internal documents and/or links to public reports or corporate websites.

Financial Reporting	FY 2022	FY 2023	Calculated Average Rate
Earnings before Tax			
Reported Taxes			
Cumulative acceptable adjustments* (see below)			
Effective Tax Rate (in %)			*Automatic calculation of your Reported Taxes in the two-year period (with adjustments) divided by your Earnings before Tax in the two-year period.*

Financial Reporting	FY 2022	FY 2023	Calculated Average Rate
Cash Taxes Paid			
Cash Tax Rate (in %)			*Automatic calculation of your Cash Taxes Paid in the two-year period divided by your Earnings before Tax in the two-year period.*

*Note: If the calculated average tax rate and/or cash tax rate is lower than the industry group averages shared via the information text, please specify the reason why, indicate the tax amount per item and provide explanations in the table below. Please also indicate where this information is available in your **reporting or corporate website**.
If the aspect *reduced* your tax burden (tax benefit), please indicate the impact as a negative number, however if the aspect *increased* your tax burden (tax expense), please indicate the impact as a positive number. On the basis of the numbers inputted, you will see an autocalculation of the rate above: please double-check that figure to ensure you have reported these aspects with the correct sign.
Listed companies are required to provide links to public reports or corporate websites.
Non-Listed companies may provide internal documents and/or links public reports or corporate websites.

Reason	Tax Impact FY 2022	Tax Impact FY 2023	Explanation
❏ Group-wide net operating losses (in FY2022 or FY2023)			
❏ Single jurisdiction tax code (maximum 10% sales abroad and domestic corporate income tax rate below the posted industry group average)			
❏ Non-recurring (one time) operating losses in own operations			
❏ Net operating losses from prior periods and/or acquired companies			
❏ Timing - net deferred tax assets/liabilities and major issues outside of the two year period reported (including accounting adjustments for prior reporting periods due to major tax policy changes)			

❍ We do not report this information.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:

Question Rationale This question aims to assess whether a company's tax rate may be unsustainable in a global context, based on the reported tax rate and cash tax rate for the last two years. Governments around the world have been increasingly critical of base erosion and profit shifting (BEPS) which enables tax avoidance through the exploitation of gaps and mismatches in tax rules, allowing companies to shift profits to low or no-tax jurisdictions. Some of the resulting corporate structures and agreements with local governments may be drawn up in a legally sound way, while others may not, even if they may currently appear so. Long-term financial risks can also develop from arrangements that are later determined to be eroding the tax base of other countries or provide an unfair subsidy. These arrangements may be deemed illegal, and fines and penalties imposed, or new regulations may be implemented which raise the tax obligation of companies. At the same time, regulatory bodies are increasing the enforcement of existing rules. The OECD commenced the BEPS project in 2015 to address these issues and the EU has been aggressive in targeting companies and countries that it believes have illegal agreements, for example, those in violation of state aid rules. More recently, the European Commission announced in March 2018 that it has proposed: 1) to reform corporate tax rules so that profits are registered and taxed where businesses have significant interaction with users through digital channels; and 2) an interim tax on certain revenues from digital activities. We expect this type of cooperation and regulation to continue, targeting companies and countries with low tax rates, and removing the loopholes and agreements that allow companies to operate with relatively low rates in the long term. In addition to the regulatory developments listed above, consumers (and voters) are becoming increasingly aware of companies that pursue aggressive tax strategies as recent controversies around several major multinational companies have shown. Therefore, both reputationally and politically there are growing risks of a mean reversion or even financial penalties associated with these practices. Key Definitions Tax rate: The percentage at which an individual or a corporation is taxed. Reported taxes: The amount of taxes imposed on an organization as this is reported on the income statement. Cash taxes: The amount of taxes paid to governmental authorities as indicated in the cash flow statement of that fiscal year. - For example, for FY 2018 please provide all cash taxes paid during FY 2018, regardless of the period the tax liability arose in. Special note for companies subject to Zakat (Islamic tax) Zakat is a tax on assets, therefore qualifies as a wealth tax, not an income tax. In this question, we focus on income tax only. Therefore, Zakat should be excluded from the company's Reported Taxes and Cash Taxes paid. If the company operates in a single jurisdiction, and only owes Zakat as taxes (and not income tax), please mark this question “Not applicable”. Please leave both tables empty and provide explanations in the comment box below. Please follow the same approach if the company operates in a single jurisdiction and reports on income tax and zakat all combined (e.g., taxation and zakat). If the company does not operate in a single jurisdiction but only reports on zakat and tax paid all combined, please leave the cash tax paid box empty, and provide explanations in the comment box below. Tax amount: (in table explaining low taxes) if the taxes reported or paid in cash are lower than expected, companies may have non-recurring items (e.g., net operating losses from acquired companies, major write-offs that cause temporary losses, tax settlement, etc.) that explain the low rate. The tax amount entered into the table is the amount of tax that should be added back to the reported or cash tax amounts actually reported, leading to the higher reported tax rate or cash tax rate. Group-wide net operating losses: “Net operating losses (NOL) are a tax credit created when a company's expenses exceed its revenues, generating negative taxable income as computed for tax purposes. NOL can be used to offset positive taxable income, reducing cash taxes payable. NOL can be carried back 2 years to recover past taxes paid and forward 20 years to offset taxable income in future periods. After 20 years, any remaining NOL expire and are no longer available for use. NOL carried forward are recorded on the balance sheet as deferred tax assets (DTA).” Source: Macabacus In the case a company has group-wide losses, there is no associated amount since there is no income. Non-recurring (one-time) losses in own operations: Non-recurring (one-time) losses are irregular or infrequent losses (e.g., write-off of a large investment, large settlement or fine) that would offset ongoing income generated. Net operating losses from acquired companies: This option refers to “taxable acquisitions in which the acquired net assets are stepped-up for tax purposes, the target's net operating losses (NOL) may generally be used immediately by the acquirer to offset the gain on the actual or deemed asset sale.” Source: Macabacus Single jurisdiction tax code: (e.g., low domestic rate and maximum 10% sales abroad) Certain countries (e.g., Ireland) have a low tax rate for companies. Therefore, certain countries will have a lower tax rate than the average in the industry. If your company has more than 90% of sales domestically, this option can be ticked. Timing – Issues outside of the two years period: This option refers to an event that happened outside of the two years and was carried forward to the two last fiscal years. This could be losses from a company's own operations as described above, or due to a tax deal reached with the government. The net change in valuation allowance can be accepted as a timing issue, provided the specific effect is clearly described in the public reporting. Data Requirements Earnings before Tax (EBT) may also be known as Operating Income before Tax or Profit before Tax and is often a unique line item on the income statement. Two years of data are required. To get a sense of whether your company's "calculated average tax rate and/or cash tax rate is lower than it might be expected by a stakeholder", please review the Average Effective Tax Rate & Cash Tax Rate for each of the 24 GICS® Industry Groups, on page

108 of the CSA Handbook. In order to establish these industry group-specific thresholds, we've updated our original, Bloomberg-based research on the basis of the data we collected via the 2023 Corporate Sustainability Assessment. We took each company's average effective tax rate, and cash tax rate, respectively, and averaged over all the rates reported for that industry group worldwide. Disclosure requirements: Disclosure of the following items for the last two fiscal years: - Earnings before tax - Reported taxes - Reported tax rate - Cash taxes paid - Cash tax rate As stated in the question text: completion of the second table of the question is not required, however, if it is completed, we expect supporting public evidence. If any of the following items have been selected, then these should be reported in the attached public evidence, as well as the corresponding tax impact (if relevant for the selected option): - Group-wide net operating losses - Non-recurring (one-time) operating losses in own operations - Net operating losses from acquired companies - Single jurisdiction tax code (e.g., low domestic rate and maximum 10% sales abroad) - Timing - issues outside of the two-year period reported A private document or comment (e.g., company’s comment provided in the confidential comment box) cannot be accepted as a supporting document for the second table, unless it is verifiable in the public domain. For all of the above: Listed and/or publicly owned companies are required to provide links to public reports or corporate websites. Non-listed companies are required to provide the following evidence, depending on the type of company: - Family-owned companies and Privately owned companies are required to provide public reports, corporate websites, or internal documents. - Cooperatives are required to provide public reports, corporate websites, or internal documents. - State-owned companies are required to provide tax reporting in the public domain as their key stakeholder is the general public. References - Average Effective Tax Rate & Cash Tax Rate for each of the 24 GICS® Industry Groups, please see the CSA Handbook, page 108 - Organization for Economic Co-operation and Development (OECD) framework “Base Erosion and Profit Shifting (BEPS)" - Macabacus: https://macabacus.com/taxes/net-operating-loss

1.8.4 MSA Tax Strategy

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

1.9 Information Security/ Cybersecurity & System Availability

Due to the current trend of digitization, including but not limited to cloud computing, online market places and payments etc., it is crucial that access to network, IT systems and data is assured at all times. As a result, lower than agreed upon system performance or service disruptions can result in higher costs and reputational risk for companies. The main risks stem from technical failure, human error, malicious attacks, weather events, natural disasters or terrorist attacks. Managing such risks, including contingency plans, is crucial to ensuring business continuity. The criterion focuses on how well companies are prepared to prevent IT system failures and major information security/cybersecurity incidents and if they can react appropriately in case of such events. It also evaluates whether companies have experienced IT infrastructure / information security/ cybersecurity incidents in the past and if there was material financial impact.
Over the past decade, the number of information security breaches has been growing exponentially. The many incidents and their related costs have shown that information security/cybersecurity has become a financially material issue which has to be managed diligently to protect corporate value. The costs of cybercrime are manifold and can impact the company in different ways. Internal costs are operational costs and relate to dealing with the cybercrime and incidence prevention. External costs include the consequences

of the cyber-attack such as the loss or theft of sensitive information, operations' disruption, fines and penalties, infrastructure damage or revenue losses due to loss of customers. The criterion focuses on how well companies are prepared to prevent major information security/cybersecurity incidents and if they can react appropriately in case of an attack. It also evaluates whether companies have experienced information security/ cybersecurity incidents in the past and what the financial consequences were.

1.9.1 IT Security/ Cybersecurity Governance

Additional credit may be granted for publicly available evidence.

Are the board of directors and executive management engaged in the information security/cybersecurity strategy and review process?

❍ Yes, we have a director on the board with relevant background in IT engaged on the cybersecurity strategy process and someone in the Executive Management team who oversees the company's cybersecurity strategy:

- ❑ **Board Responsibility**
  Please indicate the Board member who oversees the cybersecurity strategy together with his/her experience and indicate this person's membership in the committee responsible for the oversight of cybersecurity.
  Please provide supporting evidence:

Board Member	Please indicate the Board member's membership in the committee which oversees cyber security strategy
Name of board member: ❑ Relevant experience and previously held positions:	❑ If publicly available, please indicate where this information can be found in your **public reporting** or **corporate website**. ❍ Cybersecurity / information security committee ❍ Risk committee ❍ Audit committee ❍ Not known

- ❑ **Executive Management Responsibility**
  Please indicate which role or function within or reporting directly to the Executive Management team is responsible for overseeing cybersecurity within the company.
  Please provide supporting evidence:
  - ❑ If publicly available, please indicate where this information can be found in your **public reporting** or **corporate website**.
  - ❍ Chief Information Security Officer (CISO) / Chief Security Officer (CSO)
  - ❍ Chief Technology Officer (CTO) / Chief Information Officer (CIO) or similar
  - ❍ CEO / COO / CRO or similar with clear responsibility for IT security/cybersecurity
  - ❍ We do not have anyone who oversees cybersecurity in the executive management team
  - ❍ Not known

❍ No, we don't have a director on the board with relevant background in IT engaged on the cybersecurity strategy process and someone in the Executive Management team who oversees the company's cybersecurity strategy.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:

Question Rationale Due to the current trend of digitization, including but not limited to cloud computing, online marketplaces, and payments, etc., it is crucial that access to networks, IT systems, and data is assured at all times. As a result, lower than agreed upon system performance or service disruptions can result in higher costs and reputational risk for companies. The main risks stem from technical failure, human error, malicious attacks, weather events, natural disasters, or terrorist attacks. Managing such risks, including contingency plans, is crucial to ensuring business continuity. Over the past decade, the number of information security breaches has grown exponentially with some attacks reaching unprecedented scales and the cyber threat landscape continues to grow and evolve, abusing existing and new technologies and exploiting vulnerable users. These incidents and the related costs have shown that information security/cybersecurity has become a financially material issue that must be diligently managed to protect corporate value. The costs of cyberattacks are manifold and can impact the company in different ways. Internal costs are operational costs and relate to dealing with cybercrime and incidence prevention. External costs include the consequences of the cyber-attack such as the loss or theft of sensitive information, operations' disruption, fines and penalties, infrastructure damage, or revenue losses due to loss of customers. Thus, ensuring the security and resilience of networks and information systems is critical. All boards should have the ability to understand cyber threats and assess management’s capability of dealing with Cyber-related issues according to the National Association of Corporate Directors (NACD). However, also senior executives, like CISO, CSO or CIO, must have the necessary leadership, operational and strategic skills to understand and face the risk. A cyber-risk committee would have the role to encourage both the board and executives to give cyber-security issues a high priority and to prioritize them with strong oversight. The question focuses on whether the company has the appropriate governance to prevent IT system failures and major information security/cybersecurity incidents. Key Definitions CISO: A chief information security officer (CISO) is the senior-level executive in an organization responsible for establishing and maintaining the organization’s vision, strategy, and program to ensure information assets and technologies are well protected. As the highest-ranking cybersecurity executive, the chief information security officer (CISO), or alternatively the Chief Information Officer (CIO), is responsible for establishing and maintaining the enterprise strategy and processes that protect information assets. CSO: A Chief Security Officer (CSO) is the senior-level executive responsible for the physical security of a company, including its communication and business systems. CSO’s responsibility is to protect people, assets, technology, and infrastructure. Cybersecurity: Cybersecurity is the body of technologies, processes, and practices designed to protect networks, systems, computers, programs, and data from attack, damage, or unauthorized access (according to SEC). Experience: Relevant experience could be past experience in the implementation of IT, information security or cybersecurity or operational responsibility for IT as a senior executive of a company. In addition for Board Member, non-technical experience as a senior executive of an IT company (such as SVP Marketing, Sales etc.) is not valid. Academic experience in IT is not considered relevant. Information security: The protection of information and information systems from unauthorized access, use, disclosure, disruption, modification, or destruction in order to provide confidentiality, integrity, and availability (according to NIST). Information System: Applications, services, information technology assets, or other information handling components (according to ISO). IT security: IT security is the process of implementing measures and systems designed to securely protect and safeguard information utilizing various forms of technology. IT security is thus considered a bit broader than cybersecurity. Important note: Throughout the whole criterion we always refer to IT security, cybersecurity or information security according to the definitions above. For the appraisal of the criterion, we will treat “IT security”, "information security" and "cybersecurity" equally. Data Requirements Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering: - The board member’s membership in the committee which oversees cybersecurity strategy - The role or function within or reporting directly to the Executive Management team responsible for overseeing cybersecurity within the company For executive management responsibility, please indicate which role or function within or reporting directly to the Executive Management team is responsible for overseeing cybersecurity within the company. The best practice is to have a CISO or CSO as part of the Executive Management team or reporting directly to it. In case another function has responsibility for IT security/cybersecurity and is part of or reporting directly to the Executive Management team, please select the second or third option accordingly.

1.9.2 IT Security/ Cybersecurity Measures

Have you implemented policies and procedures for all employees in order to ensure that they are aware of threat issues and the importance of information security/cybersecurity?

❍ Yes, we have implemented policies and procedures for all employees

- ❑ An information security/cybersecurity policy is internally available to all employees. Please provide the relevant document:
- ❑ Information security/cybersecurity awareness training. Please explain and provide supporting evidence:
- ❑ A clear escalation process which employees can follow in the event an employee notices something suspicious is in place. Please explain and provide supporting evidence:
- ❑ Information security/cybersecurity is part of the employee performance evaluation (e.g. disciplinary actions). Please explain and provide supporting evidence:

❍ No, we have not implemented policies and procedures for employees with access to critical information.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Due to the current trend of digitization, including but not limited to cloud computing, online marketplaces, and payments, etc., it is crucial that access to networks, IT systems and data is assured at all times. As a result, lower than agreed upon system performance or service disruptions can result in higher costs and reputational risk for companies. The main risks stem from technical failure, human error, malicious attacks, weather events, natural disasters or terrorist attacks. Managing such risks, including contingency plans, is crucial to ensuring business continuity. Over the past decade, the number of information security breaches has grown exponentially with some attacks reaching unprecedented scales and the cyber threat landscape continues to grow and evolve, abusing existing and new technologies and exploiting vulnerable users. These incidents and the related costs have shown that information security/cybersecurity has become a financially material issue that must be diligently managed to protect corporate value. The costs of cyberattacks are manifold and can impact the company in different ways. Internal costs are operational costs and relate to dealing with cybercrime and incidence prevention. External costs include the consequences of the cyber-attack such as the loss or theft of sensitive information, operations' disruption, fines and penalties, infrastructure damage or revenue losses due to loss of customers. Thus, ensuring the security and resilience of networks and information systems is critical. The question assesses what security measures are in place to ensure employees are aware of threat issues and the importance of information security/cybersecurity. Key Definitions IT security: The process of implementing measures and systems designed to securely protect and safeguard information utilizing various forms of technology. IT security is thus considered a bit broader than cybersecurity. Information System: Applications, services, information technology assets, or other information handling components (according to ISO). Cybersecurity: Body of technologies, processes and practices designed to protect networks, systems, computers, programs and data from attack, damage or unauthorized access (according to SEC). Information security: The protection of information and information systems from unauthorized access, use, disclosure, disruption, modification, or destruction in order to provide confidentiality, integrity, and availability (according to NIST). Important note: Throughout the whole criterion we always refer to IT security, cybersecurity or information security according to the definitions above. For the appraisal of the criterion we will treat “IT security”, "information security" and "cybersecurity" equally. Disclosure Requirements The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted.

1.9.3 IT Security/ Cybersecurity Process & Infrastructure

This question assesses if companies have the right processes in place to prevent IT system interruptions and cyberattacks and if they are well-prepared to react in case of such events.

❍ Incident Response

Do you have business continuity / contingency plans and incident response procedures in place and how often do you test them? Please provide supporting evidence of how often these plans/procedures are tested.

❍ Yes, and we test them at least semi-annually

❍ Yes, and we test them at least annually

❍ Yes, but frequency is less than yearly or not specified

❍ No, we do not have such plans and procedures in place

Certification

Is your IT infrastructure and information security management system certified to ISO 27001, NIST or similar?

❍ Yes, the following percentage of our IT infrastructure has been certified:

❍ No, our IT infrastructure has not been certified.

External Verification and Vulnerability Analysis

Please indicate if there are other additional procedures implemented to assure the security of the IT infrastructure / information security management systems.

❑ Our IT infrastructure and information security management systems have been audited by external auditors in the last fiscal year. Please provide letter of opinion from the external auditor.

❑ We conduct third-party vulnerability analysis. Please provide supporting evidence:

❑ As part of third-party vulnerability analysis, we conduct simulated hacker attacks. Please provide supporting evidence:

Breaches

Has your company experienced breaches of information security?

❍ We collect data on information security/cybersecurity breaches.
Please note that if you did not have any information breaches, 0 should be entered in the corresponding box in the table. If you do not know the information, please leave the box empty. See the information text for more information.
Supporting evidence:

	2023
Total number of information security breaches	
Total number of clients, customers and employees affected by the breaches	

❍ We do not collect data on information security/cybersecurity breaches.

❍ We do not have processes and infrastructure in place to prevent and/or respond to cyberattacks.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:

Question Rationale Due to the current trend of digitization, including but not limited to cloud computing, online marketplaces and payments, etc., it is crucial that access to networks, IT systems and data is assured at all times. As a result, lower than agreed upon system performance or service disruptions can result in higher costs and reputational risk for companies. The main risks stem from technical failure, human error, malicious attacks, weather events, natural disasters or terrorist attacks. Managing such risks, including contingency plans, is crucial to ensuring business continuity. Over the past decade, the number of information security breaches has grown exponentially with some attacks reaching unprecedented scales and the cyber threat landscape continues to grow and evolve, abusing existing and new technologies and exploiting vulnerable users. These incidents and the related costs have shown that information security/cybersecurity has become a financially material issue that must be diligently managed to protect corporate value. The costs of cyberattacks are manifold and can impact the company in different ways. Internal costs are operational costs and relate to dealing with cybercrime and incidence prevention. External costs include the consequences of the cyber-attack such as the loss or theft of sensitive information, operations' disruption, fines and penalties, infrastructure damage or revenue losses due to loss of customers. Thus, ensuring the security and resilience of networks and information systems is critical. The question focuses on how well companies are prepared to prevent major IT infrastructure and information security/cybersecurity incidents and if they can react appropriately in the event of such events. Key Definitions IT security: IT security is the process of implementing measures and systems designed to securely protect and safeguard information utilizing various forms of technology. IT security is thus considered a bit broader than cybersecurity. Information System: Applications, services, information technology assets, or other information handling components (according to ISO). Cybersecurity: Cybersecurity is the body of technologies, processes and practices designed to protect networks, systems, computers, programs and data from attack, damage or unauthorized access (according to SEC). Information security: The protection of information and information systems from unauthorized access, use, disclosure, disruption, modification, or destruction in order to provide confidentiality, integrity, and availability (according to NIST). Vulnerability analysis: The analysis that a company conducts for defining, identifying, classifying, and prioritizing vulnerabilities in computer systems, applications, and network infrastructures. This provides the organization doing the assessment with the necessary knowledge, awareness and risk background to understand the threats to its environment and react appropriately. Information security breaches: These are defined as unauthorized access to computer data, applications, networks, devices, protected systems and data. Cybercriminals or malicious applications bypass security mechanisms to reach restricted areas. Number of clients, customers and employees affected: The entity shall disclose the total number of unique clients, customers and employees who were affected by data breaches, which includes all those whose personal data was compromised in a data breach (accounts that the entity cannot verify as belonging to the same client, customer or employee shall be disclosed separately). Important note: Throughout the whole criterion we always refer to IT security, cybersecurity or information security according to the definitions above. For the appraisal of the criterion we will treat “IT security”, “information security” and “cybersecurity” equally. Data Requirements Vulnerability analysis: We expect to see evidence that a vulnerability analysis was conducted and that this analysis includes simulated hacker attacks. The analysis and testing should be performed by a third party with appropriate certification. Please note: Non-IT companies can also calculate the percentage of certified IT infrastructure based on the percentage of certified IT products by external vendors. Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. - The supporting documents do not need to be available in the public domain. References External management standards and frameworks include but are not limited to: ISO/IEC 27001:2022 – Information technology – Security techniques – Information security management systems – Requirements Barrett, M. (2020), Framework for Improving Critical Infrastructure Cybersecurity Version 1.1, NIST Cybersecurity Framework, [online], https://doi.org/10.6028/NIST.CSWP.04162018, https://www.nist.gov/cyberframework

1.9.4 MSA Information Security/ Cybersecurity & System Availability

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

2 Environmental Dimension

2.1 Environmental Policy & Management

Environmental Management System (EMS) refers to the management of an organization's environmental programs in a comprehensive, systematic, planned and documented manner. It includes the organizational structure, planning and resources to develop them, and the procedure for the implementation and management of the company's policy on environmental resource management. Companies that have adopted an EMS as a management tool are more likely to improve their environmental performance in a cost-effective way and to reduce the risk of incurring fines or penalties for not complying with environmental legislation.

2.1.1 Environmental Policy

This question requires publicly available information.

To ensure a successful implementation of a reliable and robust Environmental Management System (EMS), key organisational elements as well as high level commitments need to be defined in a public policy. Does your company have a public environmental policy which covers the following elements of an Environmental Management System?

❍ Yes, we have a public environmental policy, and it defines the following elements.
  - ❑ Commitment and oversight to implementation of environmental management policy and/or improving environmental performance. Please select the highest committing decision-making body:
    - ❍ Board of directors
    - ❍ Executive management
  - ❑ Roles and responsibilities for implementing environmental management policy
  - ❑ Ensuring compliance with relevant environmental laws and regulations
  - ❑ Commitment to continuous improvement of environmental performance
  - ❑ Commitment to set targets and objectives to reduce environmental impacts
  - ❑ Measures to raise internal and external stakeholders' awareness of environmental management policy and environmental impacts
  - ❑ Training for employees to understand the impacts of their work activities on the environment

❍ We do not have a public environmental policy or none of the elements are covered.

❍ Not applicable. Please provide explanations in the comment box below

Info Text:
Question Rationale Environmental Management System (EMS) and related public policies are an important indicator of a company's preparedness and commitment to measure and reduce the environmental impact of its operations. Companies that have adopted an environmental policy as a management tool are more likely to improve their environmental performance in a structured and systematic way. This question identifies the critical elements of Environmental Management System (EMS) as well as commitments that are defined in the group-wide, public environmental policy. Key Definitions Environmental Management System (EMS): Management of an organization's environmental programs in a comprehensive, systematic, planned and documented manner. It includes the organizational structure, planning and resources to develop them, and the procedure for the implementation and management of the company's policy on environmental management. Environmental Policy: Group-wide, public policy that describes the intentions and directions related to environmental impacts and performance defined by top management. Commitment and oversight: A statement that the commitment/policy is approved, overseen, reviewed, or adopted by the board of directors or executive management. A policy can also be signed by the respective director. Data Requirements Supporting evidence: This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company

publications, separate fuel efficiency strategy document) or corporate website. Any response that cannot be verified in the attached public document(s) will not be accepted.

2.1.2 Coverage of Environmental Management Policy

This question requires publicly available information.

Does the company have a policy on environmental management and is it available publicly?

❍ Yes, the company has a policy on environmental management. Please indicate where this information is available in **public reporting or corporate website.**

- ❑ Production operations and business facilities
- ❑ Products and services
- ❑ Distribution and logistics
- ❑ Management of waste
- ❑ Suppliers, service providers and contractors
- ❑ Other key business partners (e.g. non-managed operations, joint venture partners, licensees, outsourcing partners, etc.)
- ❑ Due-diligence, mergers and acquisitions
- ❑ Other, please specify:

❍ No, the company does not publicly report on a policy for environmental management.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Corporate environmental guidelines are an important indicator of a company's commitment to measure and reduce the environmental impact of its operations. Companies that have adopted corporate environmental guidelines as a management tool are more likely to improve their environmental performance in a structured and systematic way. This question identifies the scope of such requirements in terms of operations, corporate processes and supply chain. Key Definitions New projects: All new initiatives taken on by your company, and may include new facilities as well as other types of new areas for your company. Data Requirements Supporting evidence: This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications, separate fuel efficiency strategy document) or corporate website. Any response that cannot be verified in the attached public document(s) will not be accepted.

2.1.3 Verification of Environmental Programs

This question requires publicly available information.

Please indicate how your Environmental Management System (EMS) is certified / audited / verified and indicate the coverage of this verification for the selected standard. Please indicate where this information is available in your **public reporting** or **corporate website**.
Please note that the total coverage for all three alternatives should not exceed 100% - to avoid double-counting, for the parts of your operations with multiple certifications/types of verification, only mark one of the three options: indicating the coverage of international standards first, followed by third-party verification and then internal verification. Coverage should be relative to global operations and not only a single subsidiary, region or site. **Please also note that the requested verification only pertains to your Environmental Management System(s), not to your environmental data or reporting.**

❍ Our Environmental Management System (EMS) is certified / audited / verified and the information is **publicly available.**
Please indicate what the coverage figures below are based on (e.g. % of group-wide operations, group-wide revenues, group-wide production sites, total employees, etc.):

Certification / Audit / Verification	Coverage (%)	Examples of Certification documents
❑ EMS is verified through international standards (e.g. ISO 14001, JIS Q 14001, EMAS certification). Please specify:		
❑ Third party certification / audit / verification by specialized companies. Please specify:		
❑ Internal certification / audit / verification by company's own specialists from headquarters. Please specify:		
Total (should not exceed 100%)		

❍ Not certified / audited / verified.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale A verified/audited EMS reflects a company's internal and external commitment towards the monitoring of environmental data. Further, the verification process can facilitate improvements to a company's EMS, improving efficiency and coverage. Our question on audit verification focuses on identifying whether the company has implemented, verified and certified its environmental management system to ensure the credibility of the procedures and systems in place. Data Requirements Please note that the total coverage for all three alternatives should not exceed 100 % - to avoid double-counting, for the parts of your operations with multiple certifications/types of verification, only mark one of the three options: indicating the coverage of international standards first, followed by third-party verification and then internal verification. Coverage should be relative to global operations and not only a single subsidiary, region or site. Please also note that verification only pertains to your Environmental Management Systems, not the verification of environmental data or reporting. NOTE: - We accept RC 14001 for marking - EMS verified through international standards - We do not accept ISO 50001, LEED or ISO 14064 or any other certification of energy or GHG management or product specific verification/certification. Supporting evidence: - This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications, separate fuel efficiency strategy document) or corporate website. - Any response that cannot be verified in the attached public document(s) will not be accepted.

2.1.4 Return on Environmental Investments

Additional credit may be granted for publicly available evidence.

Do your environmental management systems (EMS) or other reporting capabilities (e.g. ERP) allow you to track financial data related to environmental projects and programs at the corporate level for the entire enterprise or for any portion of your business? Please see the information text for important definitions.

❍ Yes, our EMS allows us to track capital investments, expenses, cost savings and avoidance from environmental investments for all or a part of our business.
If you are reporting for the entire group, please enter 100% for the % of operations covered below. If reporting covers only a portion of the group's activities, please enter the % covered and indicate the basis for the calculation that is most relevant to your company (revenue, volume, employees, etc.).

❏ If this information is **publicly reported**, please provide supporting evidence or indicate the weblink below.

Currency:	FY 2020	FY 2021	FY 2022	FY 2023
Capital Investments				
Operating Expenses				
Total Expenses (= Capital Investment + Operating Expenses)				
Savings, cost avoidance, income, tax incentives, etc.				
% of operations covered Please indicate the basis for the coverage (revenue, production volume, employees, etc.):				

❍ No, we do not track this type of information

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Companies are increasingly facing constraints related to natural resources globally and to the ecosystem services provided by the regions in which they operate. A strong environmental policy and management system (EMS) is needed to ensure the company improves its environmental performance, reducing raw material consumption and preventing degradation of the environment through waste and accidents. With this question we assess the effectiveness of company's EMS financial reporting capabilities and return on investment. Key Definitions Capital investments and operating expenses: This includes expenditures related to the development, maintenance and upgrade of corporate operations, production or research facilities, site remediation, compliance with legal obligations, recycling requirements, etc. This definition is essentially in line with GRI G4 Sustainability Reporting Guidelines, G4-EN31, which states: "All expenditures on environmental protection by the organization, or on its behalf, to prevent, reduce, control, and document environmental aspects, impacts, and hazards. These expenditures also include expenditures on disposal, treatment, sanitation, and clean-up." Cost savings: They may come from energy, fuel, raw material and water conservation; reduction of waste; recycling; income from recycling, tax incentives, process improvements; and packaging improvements. However, they should exclude product innovations. Costs avoided and saved are understood to be best estimates: They should be made with reasonable assumptions based on company or industry experience and representative of management's reasoning when reviewing the feasibility and performance of a project or program. Costs avoided and saved: The expected annual totals derived from the current year's investments. They should not include ongoing savings from prior years' initiatives. If a project is only partially completed, the costs avoided and savings should be proportionate to the investment as of the FY end reporting date. For example, if a $100 million project is expected to generate avoided costs and savings of $10 million annually and it is 50% complete, then $50 million and $5 million should be reported for capital invested and avoided costs/savings, respectively. Thus, prior years will be more accurate, containing more completed projects and actual savings. All figures may be rounded to the nearest 10's or 100's of thousands as appropriate. Data Requirements If you are able to report the return on

environmental investments quantitatively at an aggregate level, but use a different methodology (second option), the best practice is to specify the methodology used and report quantitative figures for at least the last three fiscal years in the textboxes. Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering at least one of the following aspects of this question for at least the most recent reported year: - Capital investments linked to environmental investments - Operating Expenses linked to environmental investments - Total Expenses (= Capital Investment + Operating Expenses) linked to environmental investments - Cost savings and avoidance linked to environmental investments

2.1.5 Environmental Violations

This question requires publicly available information.

Does the company publicly report on paid significant fines or penalties related to the environment or ecology in the past four fiscal years?
By "significant" fines or penalties, we mean the fine/penalty individually costs more than $10,000 USD (or equivalent when converted from local currency). Amounts individually equal to or less than $10,000 do not have to be reported. This should also include fines paid as part of settlements related to environmental or ecological issues. Please see the information button for other important definitions.

❍ Yes, the company has paid significant fines or penalties related to the environment or ecological issues in the last four fiscal years. Please provide the corresponding figures in the table below for each of the four years and indicate where this information is available in **public reporting or corporate website.** Please note that if the company did not have any violations, fines or accrued liability in an individual year, 0 should be indicated in the corresponding box in the table.

	FY 2020	FY 2021	FY 2022	FY 2023
Number of violations of legal obligations/ regulations				
Amount of fines/ penalties related to the above. Currency:				
Environmental liability accrued at year end. Currency:				

❍ No, the company has not paid any significant fines (> USD $10,000) related to environmental or ecological issues in the past four fiscal years. Please provide public evidence for the past four fiscal years.

❍ No, the company does not publicly report on environmental violations or their associated fines/penalties.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Companies are increasingly facing constraints related to natural resources globally and to the eco-services provided by the regions in which they operate. A strong environmental policy and management system (EMS) is needed to ensure the company improves its environmental performance, reducing raw material consumption and preventing degradation of the environment through waste and accidents. With this question we assess the effectiveness of a company's EMS by evaluating the rate of several types of negative incidents over time and their impact on business operations. Key Definitions Significant Violation - $10,000 USD threshold: If the fines are individually equal to or less than $10,000 USD, the violations should not be reported in the table. The number of violations should only be reported here if the individual fine was over

$10,000 USD (or equivalent in converted currency). Violation: A violation occurs when an authorized body (e.g., governmental body, independent commercial or non-commercial regulator, etc.) determines that a law, regulation, code, etc. related to environmental or ecological issues has been breached. This definition is essentially in line with the GRI G4 Sustainability Reporting Guidelines definition of environmental laws and regulations: Refers to regulations related to all types of environmental issues (that is, emissions, effluents, and waste, as well as material use, energy, water, and biodiversity) applicable to the organization. This includes binding voluntary agreements that are made with regulatory authorities and developed as a substitute for implementing a new regulation. Voluntary agreements can be applicable if the organization directly joins the agreement or if public agencies make the agreement applicable to organizations in their territory through legislation or regulation. Number of Violations: The number of violations should be based on specific codes/ regulations, at the most granular level, not rolled up into larger cases (e.g., if a company receives one report from the EPA with 100 individual violations, the incident should be reported as 100 violations, not just one). Date of Violation: The date of the violation should be the actual date the incident occurred, not the date responsibility was determined. Ongoing legal proceedings/allegations: - If one of the above organizations has already determined the company is responsible, the incident is considered a violation and should be reported (e.g., the civil or criminal case is to determine damages, penalties or type of responsibility). - Once an initial judgment has been entered, the incident is considered a violation, regardless of the company's ability to appeal. - If the company appeals and is absolved of all responsibility for the incident, the violation count and fines/penalties reported can be restated in the next DJSI questionnaire. If the company appeals and the fines/ penalties are reduced, that figure can be restated in the next DJSI questionnaire, but the violation(s) should remain if the fine remains above 10,000 USD (or equivalent in converted currency). Fines/Penalties: Fines/ penalties per year should be those related to the violations that occurred that year. In other words, if a violation occurred in 2011, but the fine was levied in 2012 and paid in 2013, both the violation and the fine should be included only in the 2011 column. Similarly, if an incident occurred in 1990 and the penalty was finalized and paid in 2014, the penalty does not need to be reported. Environmental liability accrued at year-end: Fines or penalties not paid yet, including expected fines for cases that are not yet closed. In other words, it can be viewed as ongoing "tally" of outstanding expected fines or penalties, and includes violations that occurred in other years. Data Requirements This question requires public evidence.

2.1.6 MSA Environmental Policy & Management

In this section, we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

2.2 Energy

In the last century, there has been an unprecedented increase in the use of natural resources and materials. Producing more with less material is essential for many industries affected by the increasing scarcity of natural resources. Resource efficiency and circularity can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. The key focus of this criterion is to identify trends across the company's energy consumption, efficiency and circularity across business operations.

2.2.1 Energy Management Programs

This question requires publicly available information.

Does the company have energy management programs and are they available publicly?

❍ Yes, the company has energy management programs that cover the following elements. Please indicate where this information is available in **public reporting or corporate website.**
  - ❏ Energy audits to identify opportunities for improving energy performance
  - ❏ Quantified targets to address energy savings
  - ❏ Actions to reduce the amount of energy use
  - ❏ Evaluation of progress in reducing energy consumption
  - ❏ Use of clean or green energy
  - ❏ Investments in innovation or R&D to decrease energy consumption
  - ❏ Energy efficiency training provided to employees to raise awareness of energy consumption reduction

❍ No, the company does not publicly report on energy management programs.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale By integrating energy management programs into business practice, companies can establish a robust process to continuous improvement of energy performance. Energy performance is a concept which is related to energy efficiency, energy use and energy consumption. By improving energy performance and associated energy costs, companies can improve their competitiveness. In addition, improving energy performance leads to meet climate change mitigation goals by reducing their greenhouse gas emissions. Successful implementation of energy management programs supports a culture of energy performance improvement that requires a commitment from all levels of the organization, especially top management. This involves cultural changes within the entire organization. This question identifies the set of actions that ensure a robust, credible and reliable energy management program. It aims to provide a systematic, data-driven and facts-based process, focused on continually improving energy performance that can transform the way companies manage energy use and energy consumption. Key Definitions Energy audits: Process that analyzes energy efficiency, energy use and energy consumption based on data and evidence. This process allows firms to determine areas of significant energy use and identify opportunities for improving energy performance. Quantified targets: Objectives with specific, measurable and quantifiable energy performance improvement targets to reduce the company’s energy consumption (e.g., reduce electricity consumption by 3% by the end of the year, 2% plant efficiency improvement by the fourth quarter). Although emissions reduction targets can be a result of energy efficiency measures, this question solely covers energy consumption reduction targets. Actions to reduce the amount of energy used: Concrete and targeted actions focused on reducing energy consumption. These can include modification or renovation of facilities (e.g., warehouses, factories, offices), equipment (e.g., engines, boilers), systems (e.g., lighting, steam, transport) and energy-using processes, or qualitative objectives related to people energy behavior, cultural change or operation of the systems and equipment responsible for substantial energy consumption. Evaluation of progress in reducing energy consumption: Comparison of performance before and after the implementation of action plans. Clean energy: The type of energy that does not release pollutants into the air. Green energy: Resources that come from natural sources, such as the sun. Renewable energies are both clean and green energy since they come from sources that are constantly being replenished, such as hydropower, wind power or solar energy. Although these measures do not represent an energy performance improvement per se, the consumption of renewable energy has positive environmental effects, hence off-site renewable energy is accepted. Innovation or research and development to decrease energy consumption: Procedures to consider improvement opportunities and operational control in the design of new, modified and renovated facilities; equipment; systems; and energy-using processes: considering energy performance in the design of facilities, equipment, systems or energy-using processes within the scope and boundaries of the company and considering on-site renewable energy production and less-polluting types of energy options for new facilities, improved technologies and techniques. Energy efficiency training: Training focused on raising awareness

within the company's personnel to optimize energy behavior and lead to cultural change aiming to reduce energy consumption. Disclosure Requirements This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. Any response that cannot be verified in the attached public document(s) will not be accepted. References ISO 50001: Energy Management Systems

2.2.2 Energy Consumption

Additional credit may be granted for publicly available evidence.

Please complete the following table about total energy consumption. For each row in the table, it is mandatory that the values provided are in the same unit. Please see the Information Button for definitions of the cost options. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

❍

Total energy consumption	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
Total non-renewable energy consumption	MWh					
Total renewable energy consumption	MWh					
Data coverage (as % of denominator)	percentage of:					

PUBLIC REPORTING

❏ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

❍ No, we do not track energy consumption.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale In the last century, there has been an unprecedented increase in the use of natural resources and materials. Producing more with less material is essential for many industries affected by

the increasing scarcity of natural resources. Resource efficiency and circularity can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. In this question, we are capturing the total non-renewable and total renewable energy consumption, assessing the overall trend of consumption, as well as the target set for the current financial year. Key Definitions Total non-renewable energy consumption: This is the sum of non-renewable consumption of fuel (excluding feedstocks), consumption of non-renewable purchased or acquired electricity, and consumption of non-renewable purchased or acquired heat, steam and cooling. Total renewable energy consumption: This is the sum of consumption of renewable fuel (excluding feedstocks), consumption of renewable purchased or acquired electricity, consumption of renewable purchased or acquired heat, steam and cooling and consumption of self-generated non-fuel renewable energy. Renewable energy: This is energy taken from sources that are inexhaustible such as wind, solar, hydropower, geothermal, biomass and marine (tidal and wave energy), as defined in the GHG Protocol. Please note hydrogen should not be included if it is derived from fossil fuels. Similarly, waste energy should not be included if it is derived from fossil fuels. Non-Renewable energy: This is all energy not identified as deriving from renewable sources, e.g., coal, oil, natural gas, etc. Please note that blended fuels deriving from both renewable and non-renewable sources should be split by the proportion contained from each source. Nuclear energy is not considered as renewable energy and should be reported under total non-renewable energy. Please note that direct consumption of nuclear fuel should not be included. Fuels (excluding nuclear) should be covered, including fleet fuel. Consumption of purchased or acquired electricity, steam heat, and/or cooling from nuclear sources should be included. Self-generated non-fuel renewable energy: If your organization produces renewable energy that is not based on fuel (such as solar, wind, hydro, geothermal, marine), then any consumption of this energy should be entered under total renewable energy. All forms of non-fuel renewable energy, electricity, heat, steam, or cooling should be included under total renewable energy. Excluding feedstocks: Fuels consumed as feedstocks are fuels that are not combusted for energy purposes. All fuel consumed for energy purposes inside the organizational boundary should be included, regardless of whether the fuel was purchased or produced by the organization. If a fuel is consumed as a feedstock for the production of another fuel, then the feedstock should not be included, but combustion of the produced fuel should be included. Ultimately, if a fuel is combusted, i.e., consumed for energy purposes and not as a feedstock, then it should be included. For example, naphtha and ethane are feedstocks that may be converted into petrochemical products such as ethylene, and should not be included. The steel industry is a special case because coke and fuel injectants consumed at the blast furnace serve as feedstocks and a source of energy. These fuels are considered feedstocks and should not be counted.(Such as coke used as a reducing agent)However, all fuels consumed for energy, i.e., combusted, that are derived from fuel feedstocks, e.g., blast furnace gas, should be counted. This table is for gross energy consumption data only. You should not provide net consumption nor deduct for energy produced or exported from the organizational boundary. Because feedstock fuels are excluded from this question, this approach should not lead to double counting. Companies shall use the total—or gross—electricity purchases from the grid rather than grid purchases “net” of generation for the scope 2 calculation. A company's total energy consumption would therefore include self-generated energy (any emissions reflected in scope 1) and total electricity purchased from the grid (electricity). It would exclude generation sold back to the grid. Purchased or acquired electricity, steam, heat, cooling: - This includes the consumed electricity, heat, steam, and/or cooling that was purchased or acquired, i.e., brought into the organizational boundary. This excludes the consumption of electricity, heat, steam, or cooling that was produced by the organization, i.e., from inside the organizational boundary. It also excludes purchased or acquired electricity, heat, steam, or cooling that is not consumed inside the organizational boundary. Purchased or acquired electricity, heat, steam, or cooling that is wasted should still be counted as consumption. - Purchased or acquired electricity, steam, heat, and cooling are aligned with the boundary for scope 2 emissions. The consumption of fuel (excluding feedstocks) should be entered if the fuel was consumed inside your organizational boundary in the last fiscal year and is aligned with the boundary for scope 1 emissions. Therefore, in this question, we would like to capture your energy consumption for scope 1 and scope 2. - Specific information on these energy carriers can be found in section 5.3.1 and Appendix A of the GHG Protocol Scope 2 Guidance. - The terms “purchased” and “acquired” are used when your organization has received the energy from a third party. This rules out energy that is sourced from within the organizational boundary. It should be noted that purchased or acquired heat does not include the heat content, or calorific value, of fuels that are purchased or acquired by the organization. This is accounted for at the point of fuel consumption, which falls inside the Scope 1 boundary. You should also be aware that steam, heat or cooling received via direct line as “waste” from a third party's industrial processes, should still be accounted for if it is consumed. - If your organization produces renewable energy that is not based on fuel (such as solar, wind, hydro, geothermal, marine), this energy consumption should be included in total renewable energy consumption. Consumption of renewable fuels (such as solid and liquid biofuels and biogas) also should be included. All forms of non-fuel renewable energy - electricity, heat, steam, or cooling – shall be included under non-renewable energy. Leased Assets:

Guidance for how to handle leased assets and spaces can be found on page 36 of the GHG Scope 2 Protocol, (5.2.1). Renewable Energy Credits: These should fall under MWh from renewable sources. RECs, RECs from Power Purchase Agreements, energy attribute certificates, contractual instruments, TIGRs, and unbundled certificates should be reflected under MWh from renewable sources. Units and conversion: - The most common unit for electricity is Watt-hours. 1 MWh is equal to 1,000,000 Watt-hours, which is equal to 1,000 kWh (kilo-Watt-hours). - If your raw data is in energy units other than MWh, such as Giga-Joules (GJ) or British Thermal Units (Btu), then you should convert to MWh. For example, 1 Giga-Joule (GJ) = 0.277778 MWh, so if your data is in GJ then you should multiply your data by 0.277778. If your data is in million Btu, then you need to multiply your data by 0.29307. - Conversion factors from other energy units are available from a variety of online calculation tools, including from IEA and OnlineConversion.com, or from conversion tables such as those in EPA AP-42 (Annex A). - If your raw data is in volume units, e.g., cubic feet or gallons, or in mass units, e.g., kilograms (kg) or pounds (lb), then you should convert to energy units using factors for fuel heating/ calorific values. These are available from numerous sources, some of which are listed below: IPCC Guidelines for National GHG Inventories (Volume 2, Table 1.2, p1.18-1.19) EPA AP-42 (Annex A) IEA Statistics Manual (Annex 3, p180-183) API Compendium (Table 3-8, p3.20-3.21) - If your raw data for steam is in physical units, such as pounds (lb) or kilograms (kg), then you should convert to energy units. The energy content of steam varies with temperature and pressure. Organizations can refer to The Climate Registry's General Reporting Protocol, Chapter 15, section 15.2, step 1, which explains how to calculate the energy content of steam. - Cooling is frequently purchased in refrigeration-ton hours; 1 ton-hour is equal to 12,000 Btu, which is equally to 0.003516 MWh. Data Requirements Disclosure requirements for partially public questions. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Total non-renewable energy consumption for at least the most recent reported year. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Please note: In case the company has reported a value of zero in the table, third-party verification or supporting evidence is required (e.g., comprehensive comment, internal documentation or public reporting) to substantiate the zero reported. For this question, we encourage you to provide evidence that is publicly available and may grant additional credit for publicly available evidence. Please note: In cases where the company is classified within the Banks (BNK), Financial Services (FBN), Insurance (INS), or Professional Services (PRO) industries, the score obtained in this question will not contribute to the final score of the company.

2.2.3 MSA Energy

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

2.3 Waste & Pollutants

The shift towards a circular economy continues to grow in importance as the waste crisis escalates. From design and planning to end of life, the proper treatment of waste can enhance a company’s competitiveness through reduced costs and environmental liabilities. Integrating programs within company operations to reduce waste is considered one of the best practices in minimizing environmental and social impact when seeking new business opportunities. Additionally, measuring waste generated allows companies to track progress, set meaningful targets, better prepare for future regulation and address stakeholder expectations. The focus of this criterion is to identify the management and trends of waste across business operations.

2.3.1 Waste Management Programs

This question requires publicly available information.

Does the company have waste management programs and are they available publicly?

- ❍ Yes, the company has waste management programs that cover the following elements. Please indicate where this information is available in **public reporting or corporate website.**
  - ❏ Waste audits to identify opportunities for improving waste performance
  - ❏ Action plans to reduce waste generation
  - ❏ Quantified targets to minimize waste
  - ❏ Investment in innovation or R&D to minimize waste
  - ❏ Waste reduction training provided to employees
  - ❏ Integration of recycling programs to reduce the waste sent to landfill
  - ❏ Waste diversion from landfill is certified by an independent accredited body
- ❍ No, the company does not publicly report on waste management programs.
- ❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale This question aims to understand how companies are taking steps towards the responsible management of waste within their operations. Adopting waste reduction programs is critical in improving operational performance and reducing environmental and social impacts. Ideally, businesses should look to close the loop by reusing, recycling, recovering and diverting waste, preventing it from entering the landfill and seeking new advantageous business opportunities. Companies benefit from investing in resources and programs that address waste through decreased costs, reduced risks, improved reputation, etc. Key Definitions Operations: Includes any business activity within a company's direct control and may include activities such as production, extraction, manufacturing, management, etc. This also refers to companies operating solely in office buildings. Waste audits: Also called waste assessments, the process of identifying the amount and type of waste being generated in a company's operations. This allows the company to determine areas of significant generation and identify opportunities for improving energy performance. This might include record examinations, facility walk-throughs, waste sorting, etc. Actions to reduce waste generation: Specific measures focused on reducing waste generation in areas of significant concern. Focus points are usually identified through a waste audit, and as a result, actions are implemented to minimize waste. Quantified targets: Objectives with specific, measurable and quantifiable waste performance improvement targets (e.g., reduce waste generated by 15% by 2030, reduce the waste sent to landfill by 5% by the end of the year). These targets should be time-bound and include a target year. Investments in innovation or R&D resources to minimize waste: This aspect seeks to understand if a company has allocated monetary, workforce or other resources to investigate new ideas or technology aimed at minimizing waste generation from business operations. This might include sharing which waste-specific projects its research and development team is working on or the creation of working groups or other initiatives to address waste reduction. Waste minimization training: Training provided to employees to raise awareness and better understand the benefits of reducing waste across operations. Integration of recycling programs to reduce the waste sent to landfill: Please share what measures have been incorporated that demonstrate the reprocessing of materials to be used elsewhere in operations. Waste diversion from landfill: Waste diversion is a practice focused on eliminating the operational waste sent to the landfill. Diverted materials are reduced, recycled, reused, composted and/or recovered for productive use. There is also a heavy emphasis on restructuring operations to eliminate waste from conception and redesign methods of operating. Waste diversion from landfill certification: Companies validate waste diversion claims by certifying operations and some certify as "zero waste to landfill." This typically happens on a facility or project-level basis. Certifications may have different levels of recognition within them (gold, silver, bronze); however, they require operations to prove

an 85% or higher diversion rate. We do not expect all operations to be certified. This may include, but is not limited to, certifications such as the TRUE Zero Waste Certification (Green Business Certification Inc), NSF Landfill-Free Verification, UL Solutions 2799A, Eurofins Zero Waste to Landfill Certificate and GreenCircle Certified Waste Diversion from Landfill Certification. Diversion rate: This is the level at which a company has managed to recover waste otherwise destined for a landfill. This is typically achieved through reuse, recycling, composting and minimal amounts through energy production via incineration. An organization's diversion rate is calculated by adding the weight of all waste diverted from landfill and dividing it by the total amount of waste diverted plus what is sent to landfill. Calculation: weight of diverted waste / (weight of diverted waste + weight of waste set to landfill) x 100 = diversion rate Disclosure Requirements This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. Any response that cannot be verified in the attached public document(s) will not be accepted. References ISO 14001: https://www.iso.org/standard/60857.html TRUE Zero Waste Certification: https://true.gbci.org/true-certification-zero-waste NSF Landfill-Free Verification: https://www.nsf.org/sustainability/circularity-waste-materials-management/landfill-free-verification UL Solutions 2799A: https://ul.com/waste-diversion-and-circular-economy Eurofins Zero Waste to Landfill Certificate: https://www.eurofins.com/assurance/consumer-products/audit-services/environmental/zero-waste-to-landfill-certification/ GreenCircle Certified Waste Diversion from Landfill Certification: https://www.greencirclecertified.com/operations-certifications

2.3.2 Waste Disposal

Additional credit may be granted for publicly available evidence.

Please provide a breakdown of your company's **total solid waste recycled/reused and disposed**, disaggregated by the type of disposal method, for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. If you don't use a specific waste disposal method, please indicate "0". If you only have the breakdown of your waste disposed for some methods, please report these values in the respective rows and leave the other rows blank.
For each row in the table, it is mandatory that the values provided are in the same unit. Please also ensure that you have correctly filled in the "Company Information" section at the beginning of the questionnaire and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.
If you have the **EP - Hazardous Waste, EP – Ash & Gypsum Waste and/or EP - Mineral Waste questions** in your industry questionnaire, please report information pertaining to these types of waste in those separate questions. If you **do not** have those questions in your industry questionnaire, please include all types of data here (e.g., including hazardous waste).

❍

	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
Total waste recycled/ reused	metric tonnes					
Total waste disposed	metric tonnes					
- Waste landfilled	metric tonnes					
- Waste incinerated with energy recovery	metric tonnes					

	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
- Waste incinerated without energy recovery	metric tonnes					
- Waste otherwise disposed, please specify:	metric tonnes					
- Waste with unknown disposal method	metric tonnes					
Data coverage (as % of denominator)	percentage of:					

PUBLIC REPORTING

❏ Our data on total waste disposed and/or waste generated and recycled/reused (for at least the most recent financial year reported) is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

❍ We do not track solid waste disposed.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The proper handling of waste can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. This question addresses trends in waste disposal and recycling, specific to each industry, as well as the target set for the current financial year. Key Definitions Total waste recycled/reused: This includes the part of the waste generated as a result of a company's operations (e.g., during extraction and processing of raw materials, manufacturing, consumption of final products or any other human activity), which has been diverted from disposal through preparation for reuse, recycling, composting or other recovery operations (i.e., processing of waste products, components or materials to be reused in place of new products, components or materials that should otherwise have been used for that purpose). This does not include waste incinerated with

energy recovery (which is expected to be captured as part of the specific row under total waste disposed), or waste handled by third-parties (e.g., municipal waste management companies) unless it is clear that the waste is being recycled, prepared for reuse or composted by the third-party (see additional clarification in "Special data requirement for Waste"). Total waste disposed: This is the total of all waste directed to disposal, including waste landfilled, incinerated with energy recovery, incinerated without energy recovery or otherwise disposed (e.g., deep well injection). It also captures waste with "unknown disposal methods", such as waste handled by municipal waste management companies without any information available on the disposal methods used. For each method of disposal, the value includes both on and off-site disposal. Data Requirements Specific data requirements for waste Waste should be reported in dry metric tons of waste, disaggregated by the amount recycled/reused and the specific disposal method (waste landfilled, waste incinerated with or without energy recovery, waste otherwise disposed or waste with unknown disposal method), respectively. - In case the company reports zero total waste disposed, third-party verification or supporting evidence is required (e.g., comprehensive comment, internal documentation or public reporting) to substantiate zero waste disposed - If you only have information available on the waste disposed by some or no specific disposal methods (waste landfilled, waste incinerated with or without energy recovery, otherwise disposed), please report the total waste disposed and the values for those disposal methods for which you have reliable data. The rows for disposal methods without available data should be left blank. The difference between total waste disposed and the sum of the specific disposal methods will be automatically captured in the row "waste with unknown disposal method". Please note that the company will not lose points if no detailed breakdown of the disposal methods used is available For companies who have the questions "Hazardous Waste", "Ash and Gypsum Waste" or "Mineral Waste" in their questionnaire, please do not report information on these types of waste here but rather, report relevant data for these types of waste separately in those questions. For example: if a company has the question on "Waste Disposal" and the question on "Hazardous Waste" in the questionnaire, non-hazardous waste should be captured in the question on "Waste Disposal" and hazardous waste in the question on "Hazardous Waste", respectively. If you do not have those questions in your industry questionnaire, please include all types of waste in this question. If a company sets long-term but not annual targets, an annual target can be estimated based on internal target setting or a linear distribution. If a company does not have a specific target on waste disposed but specific (internal or public) targets on waste generated and/or recycled, the conversion to a waste disposed target is acceptable. Waste from extraordinary activities should not be considered. The definition of what is considered to be extraordinary should be consistent with financial reporting. Example: we would not expect a pharmaceutical company building its new headquarters to report the resulting construction waste. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Total waste disposed figure (or alternatively, total waste generated and recycled figures) for at least the most recent reported year. The specific breakdown of the disposal methods used is not required to be publicly available. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Please note: In cases where the company is classified within the Banks (BNK), Financial Services (FBN), Insurance (INS), or Professional Services (PRO) industries, the score obtained in this question will not contribute to the final score of the company. Data Consistency - If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. - If the data reported are not consistent with the definition provided above, the data should be provided in the table, the option should be marked, and an explanation of how it differs should be provided in the comment box. General Data Requirements Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section question. In particular, environmental data of group companies should follow the following rules: - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated anymore. - Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. - Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. - Please ensure that the Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator. References Directive 2008/98/EC of the European Parliament and of the Council (Waste Framework Directive)

2.3.3 Hazardous Waste

Additional credit may be granted for publicly available evidence.

Please provide a breakdown of your company's direct hazardous waste **recycled/reused and disposed,** disaggregated by the type of disposal method, for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. If you don’t use a specific waste disposal method, please indicate “0”. If you only have the breakdown of your waste disposed for some methods, please report these values in the respective rows and leave the other rows blank. Please refer to the information button for additional clarifications.
For each row in the table, it is mandatory that the values provided are in the same unit. Also, please ensure that you have (i) excluded non-hazardous waste and (ii) correctly filled in the Company Information section at the beginning of the questionnaire and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

❍

	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
Total hazardous waste recycled/ reused	Metric tons					
Total hazardous waste disposed	Metric tons					
- Hazardous waste landfilled	Metric tons					
- Hazardous waste incinerated with energy recovery	Metric tons					
- Hazardous waste incinerated without energy recovery	Metric tons					

	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
- Hazardous waste otherwise disposed, please specify:	Metric tons					
- Hazardous waste with unknown disposal method	Metric tons					
Data Coverage (as % of denominator)	% of:					

PUBLIC REPORTING

❏ Our data on total hazardous waste disposed and/or hazardous waste generated and recycled/reused (for at least the most recent financial year reported) is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

❍ We do not track hazardous waste disposed.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The proper handling of waste can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. This question addresses trends in hazardous waste production, as well as the target set for the current financial year. Key Definitions Hazardous waste: Waste classification that recognizes chemical composition or other properties that make it capable of causing illness, death or some other harm to humans and other life forms when mismanaged or released into the environment. We also include in this definition the handling of "regulated non-hazardous wastes". Examples include corrosive and toxic metals, asbestos, grinding dusts. Total hazardous waste recycled/reused: This includes the part of the hazardous waste generated as a result of a company's operations (e.g., during the extraction and processing of raw materials, during product manufacturing, during the consumption of final products, and during any other human activity), which has been prepared for reuse, recycling or other recovery operations (excluding incineration with energy recovery) in a safe way, which is protective of human health and the environment. Hazardous waste

management handled by third-parties (e.g., specialized hazardous waste management companies) can be captured against hazardous waste recycled/reused provided the waste is being recycled, prepared for reuse or otherwise repurposed by the third-party (see additional clarification in “Special data requirement for Waste”). Total hazardous waste disposed: This is the sum of hazardous waste directed to disposal, including waste landfilled, incinerated with energy recovery, incinerated without energy recovery or otherwise disposed. It also captured hazardous waste with “unknown disposal methods”, for example in the case the hazardous waste is handled by a third party but without information on the final disposal method used. For each method of disposal, the value includes both on and off-site disposal. Data Requirements Specific data requirements for Hazardous Waste Hazardous waste should be reported in metric tons of dry waste, disaggregated by the amount recycled/reused and the specific disposal method (waste landfilled, waste incinerated, waste otherwise disposed or waste with unknown disposal method), respectively. If you only have information available on the hazardous waste disposed by some or no specific disposal methods (waste landfilled, waste incinerated with or without energy recovery, otherwise disposed), please report the total hazardous waste disposed and the values for those disposal methods for which you have reliable data. The rows for disposal methods without available data should be left blank. The difference between total hazardous waste disposed and the sum of the specific disposal methods will be automatically captured in the row on “hazardous waste with unknown disposal method”. Please note that the company will not lose points if no detailed breakdown of the disposal methods used is available. In case the company reports zero total hazardous waste disposed, third-party verification or supporting evidence is required (e.g., comprehensive comment, internal documentation or public reporting) to substantiate zero waste disposed. If a company sets long-term but not annual targets, an annual target can be estimated based on internal target setting or a linear distribution. If a company does not have a specific target on waste disposed but specific (internal or public) targets on waste generated and/or recycled, the conversion to a waste disposed target is acceptable. Companies in sectors that also have a separate question on mineral waste or ash & gypsum waste are not expected to include this data here but report it separately and in response to the appropriate question. Waste from extraordinary activities should not be considered. The definition of what is considered being “extraordinary” should be consistent with financial reporting. Example: we would not expect a pharmaceutical company building its new headquarters to report the resulting construction waste. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question:
- Total Hazardous Waste Disposed figure (or alternatively, total hazardous waste generated and recycled figures) for at least the most recent reported year. The specific breakdown of the disposal methods used is not required to be publicly available. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Data Consistency - If the environmental performance data reported in the questionnaire does not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. General Data Requirements Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section. In particular, environmental data of group companies should follow the following rules: - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company is no longer consolidated.
- Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. - Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter

must be used to convert the data into the preferred unit. - Please ensure that the Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator.

2.3.4 Mineral Waste

Additional credit may be granted for publicly available evidence.

Please provide your company's mineral waste generated, disaggregated by waste rock and tailings, and recycled/reused for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. Please refer to the information button for additional clarifications. For each row in the table, it is mandatory that the values provided are in the same unit.

❍

Mineral Waste	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
Total mineral waste disposed (A +B-C)	Million metric tons					
A) Mineral waste generated – Waste rock	Million metric tons					
B) Mineral waste generated - Tailings	Million metric tons					
C) Mineral waste repurposed/ reused	Million metric tons					
Data Coverage (as % of denominator)	% of:					

PUBLIC REPORTING

❏ Our data on total mineral waste generated or disposed (for at least the most recent financial year reported) is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

❍ We do not track generated waste.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The proper handling of waste can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. This question addresses trends in mineral waste production, as well as the target set for the current financial year. Key Definitions Mineral waste: For the purposes of this question, mineral wastes comprise waste rock and tailings. Waste rock: Comprises rock (including topsoil) that has uneconomic mineral content and which is removed to access ore during mining activities. This definition includes both waste rock to rock dumps and waste rock to in-mine backfill. Tailings: Material that remains after minerals have been removed from ore, and which comprise finely ground rock mixed with process water. Mineral waste repurposed/reused: This includes mineral waste, which has been reused or otherwise repurposed in a safe way, which is protective of human health and the environment. Examples may include: reuse as aggregates in the construction sector, reuse for making construction materials, glass and glazes, use in pigments or reuse of inert material for backfilling applying industry best practices. Data Requirements Specific data requirements for Mineral Waste - Mineral waste should be reported in million metric tons, disaggregated by the amount of mineral waste generated and repurposed/reused, respectively. Waste disposed should include all mineral waste that is not specifically reused or repurposed for productive use. In case the company reports zero total waste disposed, third-party verification or supporting evidence is required (e.g., comprehensive comment, internal documentation, or public reporting) to substantiate zero waste disposed. - If a company sets long-term but not annual targets for mineral waste, an annual target has to be estimated based on internal target setting or a linear distribution. If a company does not have an internal or publicly reported target on mineral waste disposed, please leave the target cell blank. Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Total mineral waste generated (or disposed) figure, including both waste rock and tailings, for at least the most recent reported year. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Data Consistency - If the environmental performance data reported in the questionnaire does not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. General Data Requirements Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting, must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section. In particular, environmental data of group companies should follow the following rules: - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company is no longer consolidated. - Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. - Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. - Please ensure that the Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator.

2.3.5 Tailings Commitment

This question requires publicly available information.

Does the company have a policy on tailings management applicable to their owned or operated tailings storage facilities (TSFs) and business partners, and is it available publicly?

❍ Yes, the company has a policy on tailings management applicable to their owned or operated tailings storage facilities (TSFs) and business partners. Please indicate where this information is available in **public reporting or corporate website**.
Please provide supporting evidence of the following aspects that apply and are included in your commitment

- ❏ Implementation of the Global Industry Standard on Tailings Management (GISTM)
- ❏ Minimize impacts and risks through responsible site selection, design, and construction
- ❏ Adherence to leading international standards and best practices of TSF management
- ❏ Avoidance of riverine / submarine tailings disposals in new projects

Which parts of your operations, corporate processes are covered by your Tailings commitment?

- ❏ Own operations
- ❏ Partners

❍ No, the company does not publicly report on a policy for tailings.

❍ Not applicable. Please provide an explanation in the comment box below.

Info Text:
Question Rationale Mining activities produce waste rock, and processing activities produce tailings. Effective waste rock management is needed to minimize the impact on local people, the workforce and the environment. The fundamental objective of mine tailings storage facilities is to provide safe, stable, and economical tailing storage, presenting negligible public health and safety risks and acceptably low social and environmental impacts during operation and post-closure. In this question, we assess the level of commitments made by the company towards industry best practice including the implementation of the new global industry standard (GISTM). Key Definitions - Tailings: A by-product of mining, consisting of the processed rock or soil left over from the separation of the commodities of value from the rock or soil within which they occur. - Riverine tailings disposal: Discharge of mine tailings into river waters. - (Sub) Marine tailings disposal: Disposal of mine tailings into marine waters via a pipeline. Data Requirements - This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. - This question may be marked “Not applicable” if your company does not own or operate any mines. Please provide an explanation in the comment box at the end of the question. References ICMM Tailings Management - Good practice guide, 2021 Global Tailings Review. - Global Industry Standard on Tailings Management, 2020 Australian Government Leading Practice Sustainable Development - Tailings Management, 2016 Australian Government Leading Practice Sustainable Development - A Guide to Leading Practice Sustainable Development in Mining, 2011

2.3.6 Tailings Management

This question requires publicly available information.

Does the company have a program to manage its owned or operated tailings storage facilities (TSFs) and is it available publicly?

❍ Yes, the company has a program to manage its owned or operated tailings storage facilities (TSFs). Please indicate where this information is available in **public reporting or corporate website**.

- ❏ Life-of-mine tailings storage facility plans
- ❏ Implementation of surveillance & monitoring systems to manage risks in all phase of the TSFs life cycle
- ❏ Emergency preparedness and response plans (EPRPs)
- ❏ Procedures for decommissioning & closure of tailings facilities
- ❏ Independent audit and assessment of tailings facility management

- ❑ Reporting of TSFs' failures (leakage, overflow, etc.) in the last four years

❍ No, the company does not publicly report on programs to manage its tailings storage facilities.

❍ Not applicable. Please provide an explanation in the comment box below.

Info Text:
Question Rationale Mining activities produce waste rock, and processing activities produce tailings. Effective waste rock management is needed to minimize the impact on local people, the workforce and the environment. The fundamental objective of mine tailings storage facilities is to provide safe, stable, and economical tailing storage, presenting negligible public health and safety risks and acceptably low social and environmental impacts during operation and post-closure. In this question we assess the extent of a company's tailings management approach. Key Definitions - Tailings: A by-product of mining, consisting of the processed rock or soil left over from the separation of the commodities of value from the rock or soil within which they occur. - Life-of-mine tailings storage facility plan: A plan outlining how and where tailings will be stored over the life of the operation, the estimated budget and schedule, and how construction will be staged. At the individual mine, a tailings operating manual is required. - Surveillance and Monitoring: Includes all activities related to the design, implementation and operation of monitoring systems and programs to manage risks at all phases of the facility lifecycle, including closure. - Emergency Preparedness and Response Plans (EPRPs): Detailed, site-specific plan developed to identify hazards of the tailings facility, assess capacity internally and externally to prepare for an emergency and to adequately respond if it occurs. It should engage employees and contractors, being co-developed with the affected communities including also engagement with public sector agencies, first responders, local authorities and institutions. - Independent audit and assessment: Refers to the governance of tailings management system that includes an assurance program by independent experts for each phase providing, among other things, for the frequency and scope of the various levels of inspections, audits and reviews. Assurance programs should specify appropriate milestones for and frequency of independent review/ external verification by suitably qualified professionals. - Failure of a tailings management facility: Includes loss of containment, the overspill of tailings dam, breach of the tailings dam, and slope failure in a tailings dam. Data Requirements - This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. - This question may be marked "Not applicable", if your company does not own or operate any mines. Please provide an explanation in the comment box at the end of the question. References ICMM Tailings Management – Good practice guide, 2021 Global Tailings Review. Global Industry Standard on Tailings Management, 2020 Australian Government Leading Practice Sustainable Development – Tailings Management, 2016 Australian Government Leading Practice Sustainable Development – A Guide to Leading Practice Sustainable Development in Mining, 2011

2.3.7 Tailings Risk Potential

This question requires publicly available information.

Does your company publicly report on the number of tailings facilities that you currently own or manage as well as the risk exposure levels of these facilities?

❍ Yes, our company publicly reports on the number of tailing facilities and their risk exposure.
Please provide supporting evidence:

	Total Number of Facilities	Number of facilities categorized as "high risk potential" ("extreme" and "very high")	Percentage of "high risk potential" sites
Active Facilities			
Inactive Facilities (including facilities in care maintenance or closed)			
Planned Facilities			

❍ No, our company does not report on the number of tailings facilities we own or report on their risk exposure.

❍ Not Applicable. We do not own or operate tailings management facilities. Please provide an explanation in the comment box below.

Info Text:
Question Rationale The failure of tailings facilities and other dam structures can lead to severe impacts on downstream communities and nature. The key objective of the design and operation of mine tailings storage facilities is to minimize failure consequences. Requirement 4.1 of the Global Industry Standard on Tailings Management (GISTM) asks mining companies to “Determine the consequence of failure classification of the tailings facility by assessing the downstream conditions documented in the knowledge base and selecting the classification corresponding to the highest Consequence Classification for each category”. In this question, we assess the risk exposure of a company’s tailings facilities. Key Definitions Tailings: A by-product of mining, consisting of the processed rock or soil left over from the separation of the commodities of value from the rock or soil within which they occur. Active operations: Facilities currently in operation and generating mineral processing tailings. Operations in care and maintenance: facilities in interim closure (according GISTM). Inactive operations: Facilities not anymore in operation. Closed operations: Facilities closed but which have previously generated mineral processing tailings and where tailings residues and dams remain. High risk potential: Facilities classified as “very high” and “extreme” according to the GISTM Standard. If you use national consequence classification for your tailings facilities, please apply the below translation scheme. Data Requirements This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. This question may be marked “Not applicable”, if your company does not own or operate any mines. Please provide an explanation in the comment box at the end of the question. Recommended translation scheme for consequence classification in national standards Very high or Extreme according to GISTM: CDA (Canada): Very high and Extreme ANCOLD (Australia): High A, Catastrophic, Major and Extreme Western Australia (Tailings storage facilities in Western Australia): Category 1 SANS – SABS 10286 (South Africa): High India: Class IV, Critical Brazilian Ordinance 70.389/1: High Russian State Regulation 986: Class I US FEMA: High Norway: Class References ICMM Tailings Management – Good practice guide, 2021 Global Tailings Review. Global Industry Standard on Tailings Management, 2020 Australia: Ancold, Guidelines on Tailings Dams Planning, Design, Construction, Operation and Closure, 2012 Brazil: Brazilian Ordinance 70.389/17 Canada: Canadian Dam Association (CDA) consequence classification ratings for dams, 2016 India: Guidelines for Classifying the Hazard Potential of Dams, 2020 Russia: State Regulation No 986 of 02.11.2013 “Hydraulic Structure Classification” South Africa: SANS Code of Practice, Mine Residue, SABS 0286: 1998 US: Federal Guidelines for Dam Safety: Hazard Potential Classification System for Dams. Federal Emergency Management Agency, Washington, 2004 Data available on https://tailing.grida.no/profile

2.3.8 Acid Rock Drainage Management

Additional credit may be granted for publicly available evidence.

Regarding the management of Acid Rock Drainage (ARD), please tick the options below that are true for the mines owned or operated by your company. Please consider only those mines where ARD is an issue. In addition, please indicate what proportion of mineral waste is geochemically reactive.

❍ Acid Rock Drainage (ARD)
- ❑ ARD risk is evaluated in the explorations phase
- ❑ An ARD Management plan for site operations is developed during the feasibility phase
- ❑ An ARD Management plan for closure is developed during the feasibility phase
- ❑ Mining activities can only proceed if closure planning conducted during the feasibility phase demonstrates that ARD can be managed from both technical and economic perspective
- ❑ The company publicly reports on potential ARD sources such as waste rock and tailings at the individual mines

Geochemical reactivity
What proportion of your mineral waste is geochemically reactive?

% of the mineral waste

❍ None of the above is true for the mines owned or operated by our company.

❍ Not applicable. Please provide an explanation in the comment box below.

❍ Not known

Info Text:
Question Rationale In the past, mining activities that damaged ecosystems and heavily impacted communities were largely condoned. Today, poor practices cannot be tolerated if mining is to be sustainable. Where Acid Rock Drainage (ARD) characterization and management has been poor, high remediation and treatment costs continue to impact the profitability of mining companies. While the cost of ARD management during operations can be significant, it is often small in comparison with the long-term costs that would otherwise be incurred. Successful management of ARD is vital to ensuring that mining activities meet increasingly stringent environmental regulations and community expectations and that the company's reputation is maintained. With this question, we assess how companies deal with ARD in their mines. Key Definitions Acid Rock Drainage (ARD): Discharge that occurs as a result of oxidation of sulfide minerals contained in rock that is exposed to air and water. For the purposes of this question, it also includes effects arising from acid mine drainage, or acid and metalliferous drainage (AMD), from metal, coal or other mines. ARD Management plan: An integration of management approaches including characterization, flow assessment and estimates, operation of treatment facilities, and other relevant engineering design processes and operational management systems. Geo-chemically reactive: Mineral waste that is potentially acid generating or metal leaching. We recognize that there are a variety of systems that could be used by a mining company to classify or characterize this. Our intent is to credit companies that understand and can quantify the scale of their exposure to this issue. Data Requirements Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. Disclosure requirements for partially public question: Additional credit will be granted for public evidence covering the following aspect of this question: - Potential ARD sources such as waste rock and tailings at the individual mines References INAP GARD Guide: www.gardguide.com

2.3.9 SOx Emissions

Additional credit may be granted for publicly available evidence.

Please provide your company's direct SOx emissions for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. Please refer to the information button for additional clarifications. For each row in the table, it is mandatory that the values provided are in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

❍

Direct SOx emissions	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
Direct SOx emissions	metric tonnes					
Data coverage (as % of denominator)	percentage of:					

PUBLIC REPORTING

❑ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❑ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

- ❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

- ❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

- ❏ We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

❍ We do not track direct SOx emissions.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is to capture the company's SOx emissions and assess the overall trend. Emissions can serve as a critical indicator of a company's impact on the climate. Increasingly, the disclosure of emissions is expected from investors, and moreover, growing regulatory pressure has led to the mandatory disclosure of certain emissions. By disclosing emissions, investors and stakeholders can ascertain a company's climate risks, and identify trends in emissions reduction to benchmark against competitors. Data Requirements Specific data requirements for SOx-emissions: - Data should be reported as metric tons measured as SO2 [t SO2] - SOx-emissions of owned and/or managed fleet must be included. - SOx-emissions of business travel other than by owned and/or operated fleet should not be included. - SOx-emissions due to commuting of employees should not be included. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Please note: In case the company has reported a value of zero in the table, third-party verification or supporting evidence is required (e.g., comprehensive comment, internal documentation or public reporting) to substantiate the zero reported. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Direct SOx emissions figure for at least the most recent reported year. Data Consistency - If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. General Data Requirements Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section Target: We require the absolute target for the most recent reporting year. If your company has a multiple-year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. As a consequence, environmental performance data should only cover the direct emissions/resource use, i.e., resource use/ emissions caused by the company and its consolidated activities. Emissions and resource use of suppliers and customers should be excluded. In particular, the environmental data of group companies should follow the following rules: - Please report the environmental data in absolute terms if available. If your environmental data is only available in normalized terms, please tick “We are not able to report this information in absolute terms, the information provided in the table above is normalized data.” - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated anymore. - Environmental data of companies that have been bought should only be included as of the reporting

period in which the company consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. - Indicators where a company has no emissions/resource use, 0 should be filled. - If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on an internal target setting or a linear distribution. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. - Please ensure that the Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator. - If the reported figures in this question are different from your public reporting on this indicator, please explain under the relevant tick box. - If your company has a temporary coverage reduction or target challenge for the most recent reporting year due to corporate actions, please explain under the relevant tick box.

2.3.10 MSA Pollutants & Waste

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

2.4 Water

Water is becoming increasingly scarce, and such scarcity poses a considerable risk to many sectors. Considering water consumption and exposure to water risks along the value chain of business operations can enhance companies' competitiveness by reducing costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. The key focus of this criterion is to identify trends of water use and the extent to which companies have considered their risks and exposure to water-related issues.

2.4.1 Water Efficiency Management Programs

This question requires publicly available information.

Does the company have water efficiency management programs in place and are they available publicly?

❍ Yes, the company has water efficiency management programs that cover the following elements. Please indicate where this information is available in public reporting or corporate website.
  - ❑ Water use assessment to identify opportunities for water efficiency improvements
  - ❑ Actions to reduce water consumption
  - ❑ Actions to improve wastewater quality
  - ❑ Establishment of targets to reduce water use
  - ❑ Application of water recycling

- ❑ Awareness training provided to employees on water efficiency management programs

❍ No, the company does not publicly report on water efficiency related programs.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Water is essential to develop and maintain successful and healthy economies and for human health and well-being. In any responsible business or organization, monitoring water use is a key indicator of its environmental sustainability performance. Knowing and managing water challenges can protect a business from significant and unforeseen costs caused by quantity and quality issues, which could also restrict business growth and obstruct important socio-economic benefits. Adequate water management can also protect an organization from regulatory breaches and negative reputational impacts. The purpose of this question is to understand how companies are taking steps towards properly managing water as a critical resource for their businesses through specific water management programs. In their planning processes, companies must identify opportunities to continually improve water efficiency performance. Those programs should focus on reviewing water use, measuring and monitoring water use indicators, improving efficiency performance through reducing, replacing or reusing water in operations, etc. The scope of this question is limited to direct operations and does not include the supply chain. Key Definitions Water efficiency management programs: Include the planning and definition of actions that enable businesses to assess and account for their water use, identifying and implementing measures to achieve and improve efficiency through the systematic management of water. It should consider the following: Water use assessments: A company's process of reviewing and analyzing its water use, identifying activities and functions of significant water use, determining processes and services that affect used water quality, and monitoring water use quantities. These assessments determine the activities and functions with potential for better water efficiency. Data gathering, indicators monitoring and continuous reviewing allow for improvements in water efficiency performance. Please refer to ISO 46001 in the References section Actions to reduce water consumption: All measures focused on reducing the amount of water required for business activities and operations. These can range from actions regarding equipment, systems or processes at facility/site level to those concerning employees/staff in office functions. Examples include water-saving devices, submeters installed in different areas of the plant, pressure reductions at taps, reuse of storm and grey water, rainwater harvesting, reusing process water for cooling towers, etc. Actions to improve wastewater quality: The measures implemented at facility level focused on improving the quality of wastewater/discharge water. These can refer to improvements at the source (e.g., process improvements), effluent monitoring and periodic sampling, wastewater treatment processes (according to type of effluent), water discharge controls, inspections and audits, etc. Establishment of targets to reduce water use: A water efficiency management program will allow for efficiency improvements based on quantitative, time-bound water reduction targets. We expect companywide targets or site-specific targets that clearly cover the majority of operational sites. Application of water recycling: Companies can benefit from water reuse and recycling, that is, the process by which wastewater produced from one source is treated to be reused in the same process or recycled for another. Various methods for reusing or recycling industrial water are available, depending on water quality requirements, space constraints and budgetary considerations. Awareness training provided to employees on water efficiency management programs: To help educate and engage employees regarding water efficiency management and conservation. This training should make staff aware of how to reduce water consumption in their daily jobs as well as able to identify problems and innovate solutions to reduce water use within the company. General references to "environmental care training" are not sufficient for this criterion. Disclosure Requirements This question requires supporting evidence from the public domain. The information provided must be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. Any response that cannot be verified in the attached public document(s) will not be accepted. References - ISO 46001: 2019 - Water efficiency management systems — Requirements with guidance for use: https://www.iso.org/standard/68286.html - CEO Water Mandate: https://ceowatermandate.org/

2.4.2 Water Consumption

Additional credit may be granted for publicly available evidence.

Please provide your company's **total freshwater consumption**, including data for water discharge and withdrawal. Please refer to the information button for additional information. For each row in the table, it is mandatory that the values are provided in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

❍

	Units	FY 2020	FY 2021	FY 2022	FY 2023	Please indicate your target for FY 2023
A. Water withdrawal (excluding saltwater)	Million cubic meters					
B. Water discharge (excluding saltwater)	Million cubic meters					
Total net fresh water consumption (A-B)	Million cubic meters					
Data coverage	Percentage of					

PUBLIC REPORTING

❏ Our data is publicly available. Please provide supporting evidence or web link.

THIRD PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc., has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provided absolute figures if available.

❍ We do not track water withdrawal.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Water is becoming increasingly scarce, and such scarcity poses a considerable risk to many sectors. Considering water withdrawal, consumption and discharge practices can enhance companies' competitiveness by reducing costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. Key Definitions Water withdrawal (excluding saltwater): Water withdrawal is defined as the sum of: i. Fresh surface water, including rainwater, water from wetlands, rivers and lakes ii. Groundwater – renewable and non-renewable iii. Produced/entrained water iv. Third party sources Fresh surface water: Fresh surface water, including rainwater, water from wetlands, rivers, lakes and fresh water that requires minimal treatment to be acceptable for domestic or agricultural uses. Groundwater - renewable and non-renewable: Groundwater that can be recovered from underground. Produced/entrained water: Produced water, reinjected produced water. Third party sources: Municipal water, local third-party water purchase, city water from public water department, trucked water purchased, tap

water and reclaimed water. Water discharge (excluding saltwater): The water leaving the organization's boundary and being released to surface water, groundwater or third parties during the reporting year. Total net fresh water consumption: Water withdrawal (excluding saltwater) – water discharge (excluding saltwater). Data Requirements - If the company is reporting on brackish surface water/seawater/saltwater, please deduct it from water withdrawal and water discharge, because we want to capture only total net fresh water consumption. - Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. - Please note: If the company has reported a value of zero in the table, third-party verification or supporting evidence is required (e.g., comprehensive comment, internal documentation or public reporting) to substantiate the zero reported. - Please note: In cases where the company is classified within the Banks (BNK), Financial Services (FBN), Insurance (INS), or Professional Services (PRO) industries, the score obtained in this question will not contribute to the final score of the company. Data Consistency - If the environmental performance data reported in the questionnaire does not correspond to publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction explained. - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms, and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. General Data Requirements Environmental performance data should cover the activities of the entire company, with the same consolidation as used in financial reporting, and it must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section. Target: We require the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. In particular, environmental data of group companies should follow these rules: - Environmental data of companies that are consolidated proportionally must be considered in proportion to how they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data of business travel other than by an owned and/or operated fleet should not be included unless specifically asked for. - Environmental data should refer to the specific company structure of each particular year. There should be no pro forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company was no longer consolidated. - Environmental data of companies that have been bought should only be included as of the reporting period in which the company was consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. - Where the reported environmental data deviates from these definitions, you are asked to explain in what way the data provided differs from the definitions. - If a company publicly reports on long-term but not annual targets, an annual target must be estimated based on internal target setting or a linear distribution. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. - Please ensure that the Company Information section has been filled in correctly and that the coverage in the table below is based on the same denominator. Disclosure Requirements Disclosure requirements for a partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Total net fresh water consumption for at least the most recent reported year. References CDP - Water Security 2022 Reporting Guidance: https://guidance.cdp.net/en/guidance?cid=35&ctype=theme&idtype=ThemeID&incchild=1&microsite=0&otype=Guidance&tags=TAG-597%2CTAG-607%2C Minerals Council of Australia (MCA) Water Accounting Framework, User Guide Version 2.0: https://minerals.org.au/wp-content/uploads/2022/12/MCA-Water-Accounting-Framework-User-Guide-2.0-2022.pdf

2.4.3 Water Consumption in Water-Stressed Areas

Additional credit may be granted for publicly available evidence.

Please provide your company's total net freshwater use for the part of your company's operations located in water-stressed areas and for which you have a reliable and auditable data acquisition and aggregation system.

Please refer to the information button for additional clarifications. Please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section. Please note that "data coverage" must not be misunderstood as the company's exposure to water stress as the latter one is asked already in another question. As an example, if 20% of your company's operations are exposed to water stress, please report the total net freshwater consumption at these 20% of sites for the past four years and put "data coverage" to 100%.

❍

Water consumption in areas with water stress (e.g. <1700 m3/(person*year)	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023
Total net freshwater consumption in water-stressed areas (Total water withdrawals – Total water discharges)	million cubic meters					
Data coverage (as % of denominator)	percentage of:					

PUBLIC REPORTING

❑ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❑ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❑ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference

❑ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal

❑ We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

❑ The figures provided in the table above are NOT reported according to the definition provided (water withdrawn, net of water discharged to the source with higher or equal quality).

❍ We do not track water use.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Water is becoming a scarcer resource, especially for companies and communities located in water-stressed areas. Water consumption in water-stressed areas can have an impact on local communities, leading to inadequate water access, poor sanitation and disease. This can also impact local ecosystems and agriculture, which remain dependent on water systems to thrive. Whilst climate

change has played a major role in weather patterns and consequently, water availability, it is vital that companies recognize when their operations are contributing to levels of water stress. With the current rate of consumption, it is expected that by 2025, two-thirds of the world may face water shortages. Therefore, the purpose of this question is to understand how water-intensive companies' operations in water-stressed areas are performing in reducing their water consumption. Key Definitions Total net freshwater consumption: Municipal water supply + Fresh surface water + Fresh ground water - Water returned to the source of extraction at similar or higher quality as raw water extracted. Please do not include salt or brackish water into the reported figures. Rainwater collected and wastewater should not be reported. Please, report only the consumption of facilities located in water stressed areas according to your mapping (e.g., <1700 m3/(person*year)) Total municipal water supplies: All water supplied directly by the municipality and/or other public or private water utilities. Fresh surface water (lakes, rivers, etc.): It includes water from wetlands, rivers, lakes. Do not include sea water. Fresh ground water: Fresh water from below the surface. Do not include brackish ground water Water quality: To define the levels of water quality, we consider the quality categorization of the Minerals Council of Australia (MCA) as a good approach to be followed: - Category 1: Water is of a high quality and may require minimal and inexpensive treatment (for example water disinfection and pond settlement of solids) to raise the quality to appropriate drinking water standards. - Category 2: Water is of a medium quality with individual constituents encompassing a wide range of values. It would require moderate level of treatment such as disinfection, neutralization, removal of solids and chemicals to meet appropriate drinking water standards. - Category 3: Water is of a low quality with individual constituents encompassing high values of total dissolved solids, elevated levels of dissolved metals or extreme levels of pH. It would require significant treatment to remove dissolved solids and metals, neutralize and disinfect to meet appropriate drinking water standards. Water stress: “When withdrawals are greater than 20% of total renewable resources, water stress often is a limiting factor on development; withdrawals of 40% or more represents high stress. Similarly, water stress may be a problem if a country or region has less than 1,700 m3 yr-1 of water per capita (Falkenmark and Lindh, 1976).” Source: IPCC Report 2001 Other acceptable definitions of water-stressed areas include: - "High Risk" or "Extremely High Risk" areas, as mapped by WRI's Aqueduct Global Water Tool - "High Risk" or "Extremely High Risk" areas, as mapped by Water Footprint Network - "High Risk" or "Very High Risk" areas, as mapped by WWF Water Risk Filter https://riskfilter.org/water/explore/map - Environmental Flow smaller than 40%, as mapped by UN FAO https://www.unwater.org/sites/default/files/app/uploads/2019/01/SDG6_EF_LOW2.pdf Data Requirements Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Total net freshwater consumption in water-stressed areas for at least the most recent reported year. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. References https://www.worldwildlife.org/threats/water-scarcity https://ourworldindata.org/water-use-stress

2.4.4 Business Impacts of Water Related Incidents

Has your organization been subject to any water-related incidents (operation interruptions/plant closures etc.) with substantial (more than 10,000 USD) impacts on costs/revenues in the last four fiscal years? If yes, please provide the total cost or income losses in the table below. If your company didn't have any water-related incidents with a financial impact above 10,000 USD, please fill in "0." If you are unable to report the exact numbers for some years, leave those years empty. If you are unable to provide the exact numbers for all four years, please mark "Not known".

❍ We track the number of water-related incidents.
Supporting evidence:

Incidents	Currency	FY 2020	FY 2021	FY 2022	FY 2023
Total actual and opportunity costs (e.g. forgone income) from water-related incidents					

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Companies increasingly face water related risks in many of the regions in which they operate. With this question, we assess the effectiveness of a company's water risk management by evaluating the rate of several types of negative incidents over time and their impact on business operations. Key Definitions Incident: - An operation interruption or plant closure occurs when there is a physical interruption of water supply or if an authorized body (e.g., governmental body, independent commercial or non-commercial regulator, etc.) limits water withdrawal from a water source. - The cost of interruption/closure is over $10,000. Data Requirements Supporting evidence: No document is required to support your response. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information.

2.4.5 Exposure to Water Stressed Areas

When considering physical water scarcity issues at a local level, please indicate what number of your company’s production plants/sites are located in water-stressed areas and what percentage of cost of goods sold (COGS) these amounted to in the last fiscal year. If COGS is not a relevant metric for your company, please leave that information blank.

❍ Yes, we systematically track and map our plant water usage with a comprehensive water tool taking into account local water stress. Please review and, if necessary, update or complete the table on your company’s number of sites located in water-stressed areas. Information has been pre-filled using the physical risk mapping from Trucost (FY -2), an S&P Global company, and has been derived from public sources. If necessary, please update the figures for the last FY and provide relevant references outlining the underlying methodology or mapping tool and the results for each of your assets

❑ Mapping is in line with S&P key definition

No. of production plants in last FY in water-stressed areas (e.g. <1700 m3/(person*year))	
Total No of production plants in last FY	
% of production plants in last FY in water-stressed areas (e.g. <1700 m3/(person*year))	
% of Cost of goods sold (COGS) in last FY (if applicable)	

❍ No, we do not systematically track and map our plant water usage at a local level.

❍ Not applicable. According to our assessment and the above definition of water-stressed area, we currently have no productions plants/sites located in water-stressed areas. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The rationale for the following questions is twofold: (i) determining the exposure of the organization to water-related risks and (ii) determining if the organization has a system in place enabling awareness of its own exposure to water-related risks. We expect the company to use a generally accepted water risk tool or provide similar evidence that water risk mapping has been done on a local / plant-level detail. In order to ensure that the data we collect is as accurate as possible, leveraging the CSA as a powerful engagement tool with companies, we are presenting each company with an estimation of their total assets and their assets exposed to extreme water stress. This breakdown has been done based on publicly available sources from last FY. The exposure calculation is based on the WRI methodology and includes sites in “arid regions” and those exposed to “high” or “extremely high”. We are providing companies with the opportunity to review and correct these assumptions within the CSA. So far, companies have been asked to do this as part of the annual Trucost data review. The corrected data will be reviewed by S&P Global analysts and may be

used in other questions throughout the CSA or by Trucost to refine and update models used in their analytical tools. Key Definitions Water stress: “When withdrawals are greater than 20% of total renewable resources, water stress often is a limiting factor on development; withdrawals of 40% or more represents high stress. Similarly, water stress may be a problem if a country or region has less than 1,700 m3 yr-1 of water per capita (Falkenmark and Lindh, 1976).” Source: IPCC Report 2001 Other acceptable definitions of water-stressed areas include: - "High Risk" or "Extremely High Risk" areas, as mapped by WRI's Aqueduct Global Water Tool - "High Risk" or "Extremely High Risk" areas, as mapped by Water Footprint Network - "High Risk" or "Very High Risk" areas, as mapped by WWF Water Risk Filter - Environmental Flow smaller than 40%, as mapped by UN FAO Data Requirements Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. - The supporting documents do not need to be available in the public domain.

2.4.6 Water Risk Management Programs

Additional credit may be granted for publicly available evidence.

Does the company have a water risk management program in place? Please tick only if the statement is valid for the majority of the production plants/sites located in water-stressed areas and provide supporting evidence.

❍ Yes, the company has water-related risk management measures in place. The water risk management measures include the following:

Aspect	Publicly available
❏ Dependency-related water risks considered in risk assessment	❏ Yes
❏ Impact-related water risks considered in risk assessment	❏ Yes
❏ Assessment of future water quantities available	❏ Yes
❏ Assessment of future water quality-related risks	❏ Yes
❏ Assessment of impacts on local stakeholders	❏ Yes
❏ Assessment of future potential regulatory changes at a local level	❏ Yes

Scope of Risk Assessment
The risk assessment covers:
❏ Own operations
❏ Supply chain
❏ Product use phase

❍ No, the company does not have water risk management measures.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale As water becomes an increasingly scarce resource, risks related to the quality and quantity of available water have grown in importance for companies’ operations. In this question, we assess

how companies manage quantity and quality-related water risks and dependencies that are relevant to their operations. Furthermore, potential regulatory changes, changes in price structure (e.g., water tariffs, withdrawal restrictions, etc.) and impacts on local stakeholders may increase risks to companies' operations. With this question, we assess how companies manage these risks and dependencies. Key Definitions Product use phase: Downstream water risks related to the product use phase (e.g., products contaminating water or using water inefficiently). Data Requirements For companies with exposure to water-stressed areas: Indicate policies or risk management measures that apply to the majority of the plants/sites located in water-stressed areas. For companies with NO exposure to water-stressed areas: This question needs to be answered by all companies as it also assesses preparedness for future changes in conditions (both in terms of company structure and geographical conditions). Please indicate any policies or risk management measures that have been implemented at a corporate level relating to water stress or water-related risks. Disclosure Requirements Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence related to each aspect of this question.

2.4.7 MSA Water

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

2.5 Climate Strategy

Most industries will be impacted by climate change, albeit to a varying degree. The need for robust strategies to meet the scale of the challenge is growing ever more significant. There is increasing focus not only on identifying the risks and opportunities of climate change but also managing these risks, setting targets, and ensuring appropriate governance and oversight at all levels of the business. As the number of climate-related mandatory and voluntary disclosure frameworks and standards increase, companies must remain vigilant at not only assessing their own exposure to climate but also documenting this in a way that meets disclosure requirements.
The majority of the questions in this criterion have been developed in alignment with the CDP methodology (https://www.cdp.net).
Additionally, many questions in this criterion are aligned with the Task Force on Climate-related Financial Disclosure (TCFD) which published in 2017 a set of recommendations for voluntary and consistent climate-related financial risk disclosures in mainstream reporting. While the developed disclosure recommendations are voluntary, investors' demand for companies to report in line with TCFD is growing exponentially and governments are starting to move toward requiring TCFD disclosures through regulation.
Finally, the EU action plan on sustainable finance and its EU Taxonomy Regulation on the establishment of a framework to facilitate sustainable investment have also been considered in the further development of this criterion. (Regulation (EU) 2020/852).

2.5.1 Direct Greenhouse Gas Emissions (Scope 1)

Additional credit may be granted for publicly available evidence.

Please provide your company's total direct greenhouse gas emissions (DGHG SCOPE 1) for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. Please refer to the information button for additional clarifications. For each row in the table, it is mandatory that the values provided are in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

❍

Direct GHG (Scope 1)	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
Total direct GHG emissions (Scope 1)	metric tonnes CO2 equivalents					
Data coverage (as % of denominator)	percentage of:					

PUBLIC REPORTING

❏ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

❏ We only report combined on Scope 1 & Scope 2 emissions. Please provide the combined figures in the table above and mark "Not applicable" in the next question (EP - Indirect Greenhouse Gas Emissions (Scope 2)).

❍ We do not track direct greenhouse gas emissions (Scope 1).

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is to capture the company's direct greenhouse gas (Scope 1) emissions and assess the overall trend. Emissions can serve as a critical indicator of a company's impact on the climate. Increasingly, the disclosure of emissions is expected from investors, and growing regulatory pressure has led to the mandatory disclosure of certain emissions. By disclosing emissions, investors and stakeholders can ascertain a company's climate risks and identify trends in emissions reduction to benchmark against competitors. Key Definitions GHG scope 1: Greenhouse gas emissions (GHGs) refer to emissions of the six main GHGs that are covered by the Kyoto Protocol. These gases are outlined below. Each GHG has a different capacity to cause global warming, depending on its radiative properties, its molecular weight and its lifespan in the atmosphere. Greenhouse Gases covered by the Kyoto Protocol: Carbon Dioxide - CO_2: Emitted mainly from the burning of fossil fuels, carbon dioxide accounted for some 86 percent of the UK's human-induced (anthropogenic) GHG emissions in 2003. Methane - CH_4: Emitted mainly from agriculture, waste disposal, leakage from the gas distribution system and coal mining, methane contributed to over 6 percent of

UK anthropogenic GHG emissions in 2003. Nitrous Oxide - N2O: The main anthropogenic sources of nitrous oxide emissions are agriculture, transport, industrial processes, and coal combustion. Nitrous oxide accounted for approx. 6 percent of UK GHG emissions in 2003. Hydrofluorocarbons - HFCs, Perfluorocarbons - PFCs and Sulphur Hexafluoride - SF6: Collectively known as "F-gases", these are emitted mainly from air conditioning and refrigeration and industrial processes. Together F-gases accounted for around 2 percent of the UK anthropogenic GHG emissions in 2003. Emissions from biologically sequestered carbon: in accordance with the GHG Protocol, emissions data for direct CO2 emissions from biologically sequestered carbon (e.g., CO2 from burning biomass/biofuels) must be reported separately from the Scopes. Data Requirements Specific data requirements for Greenhouse gas emissions: - Greenhouse gas emissions should be reported as metric tons of CO2-equivalents. - Data on greenhouse gas emissions should only include CO2 and all other greenhouse gas emissions. - All greenhouse gas emissions emitted directly by the company should be reported. - Greenhouse gas emissions of owned and/or managed fleet must be included. - Greenhouse gas emissions due to commuting of employees should not be included. - Greenhouse gas emissions of business travel other than by owned and/or operated fleet should not be included. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Direct Greenhouse Gas Emissions (Scope 1) figure for at least the most recent reported year. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Please note: In case the company has reported a value of zero in the table, third-party verification or supporting evidence is required (e.g., comprehensive comment, internal documentation or public reporting) to substantiate the zero reported. Data Consistency - If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all - If there is a temporary reduction in coverage due to a corporate action, the corresponding box should be marked and the reduction should be explained - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. - If GHG emissions are only reported and tracked as combined Scope 1 and Scope 2 emissions, the combined figures should be indicated in this question, the corresponding box should be ticked and the following question, EP – Indirect Greenhouse Gas Emissions (Scope 2), should be marked as “Not applicable”. General Data Requirements Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section. Target: We require the absolute target for the most recent reporting year. If your company has a multiple-year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well toward achieving the target by the end of the target period. If you report a combined Scope 1 + Scope 2 target, please extrapolate the share equivalent to the absolute Scope 1 emission for inclusion in the table. As a consequence, environmental performance data should only cover the direct emissions/resource use, i.e., resource use/ emissions caused by the company and its consolidated activities. Emissions and resource use of suppliers and customers should be excluded. In particular, the environmental data of group companies should follow the following rules: - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated anymore. - Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the coverage should be indicated together with the environmental data that is known. - Indicators where a company has no emissions/resource use, 0 should be filled. - Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. - If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. - Please ensure that the "Company Information" section has been correctly filled in, and that the coverage in the table below is based on the same denominator.

2.5.2 Indirect Greenhouse Gas Emissions (Scope 2)

Additional credit may be granted for publicly available evidence.

Please provide your company's indirect greenhouse gas emissions from energy purchased (purchased and consumed, i.e. without energy trading) (IGHG SCOPE 2) for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. For each row in the table, it is mandatory that the values provided are in the same unit. Please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section. **As prescribed by the GHG Protocol, we expect all companies to report both location-based and market-based emissions.** Please refer to the information button for additional clarifications on how to report on market-based emissions.

❍

IGHG (Scope 2)	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
Location-based	metric tonnes of CO2 equivalents					
Data coverage (as % of denominator)	percentage of:					
Market-based	metric tonnes of CO2 equivalents					
Data coverage (as % of denominator)	percentage of:					

PUBLIC REPORTING

❏ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

❍ We do not track indirect greenhouse gas emissions.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:

Question Rationale The purpose of this question is to capture the company's indirect greenhouse gas (Scope 2) emissions and assess the overall trend. Emissions can serve as a critical indicator of a company's impact on the climate. Increasingly, the disclosure of emissions is expected from investors, and growing regulatory pressure has led to the mandatory disclosure of certain emissions. By disclosing emissions, investors and stakeholders can ascertain a company's climate risks and identify trends in emissions reduction to benchmark against competitors. Key Definitions GHG scope 2: Indirect impacts - energy use: Many companies report on the GHG emissions incurred in the generation of the electricity they consume and for service companies these indirect emissions can be more important than their direct environmental impacts. There are also some ways that companies can mitigate these emissions, for example by paying a renewable tariff or improving energy efficiency. Location-based method: It reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). Market-based method: It reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). It derives emission factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled certificates or for unbundled instruments on their own. Even companies that do not purchase any market instrument are expected to report market-based emissions. As per the GHG Protocol's requirements, they shall do so by using their electricity supplier's emission rate, or by using the residual mix, i.e., regional emission factors representing the untracked or unclaimed energy and emissions. If such data is not available, then their market-based emissions will be equal to their location-based emissions. Data Requirements Greenhouse gas emissions should be reported as metric tons of CO2-equivalents. Data on greenhouse gas emissions should include CO2 and all other greenhouse gas emissions weighted according to greenhouse gas potential. Please report both your location-based emissions, as well as your market-based emissions. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Indirect greenhouse gas emissions (scope 2) figure for at least the most recent reported year for at least one of the two Scope 2 reporting methods. Third-party verification: We expect that data in the most recent year reported, for at least one reporting method, has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Please note: In case the company has reported a value of zero in the table, third-party verification or supporting evidence is required (e.g., comprehensive comment, internal documentation or public reporting) to substantiate the zero reported. Data Consistency - If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to a corporation action, the corresponding box should be marked and the reduction should be explained - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. - If GHG emissions are only reported and tracked as combined Scope 1 and Scope 2 emissions, the combined figures should be indicated in the previous question (Direct Greenhouse Gas Emissions (Scope 1), the corresponding box should be ticked and this question, should be marked as “Not applicable”. General Data Requirements Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section. Target: we require the absolute target for the most recent reporting year. If your company has a multiple-year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. If you report a combined Scope 1 + Scope 2 target, please extrapolate the share equivalent to the absolute Scope 2 emissions for inclusion in the table. Environmental performance data should only cover the indirect emissions/resource use, i.e., resource use/emissions caused by the company and its consolidated activities. Emissions and resource use of suppliers and customers should be excluded. In particular, the environmental data of group companies should follow the following rules: - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated anymore. - Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. - For indicators where a company has no emissions/resource use, 0 should be filled. - Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. - If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. - Please ensure that the Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator. References GHG Protocol Scope 2 Guidance, An amendment to the GHG Protocol Corporate Standard (2015), page 59. CDP Technical Note: Accounting of Scope 2 emissions, updated in March 2022, page 20-21

2.5.3 Indirect Greenhouse Gas Emissions (Scope 3)

Additional credit may be granted for publicly available evidence.

Please provide your company's total indirect greenhouse gas emissions from your upstream and downstream value chain (IGHG Scope 3) as the sum of the 15 Scope 3 categories calculated using the GHG Protocol Corporate Value Chain Standard. Please refer to the information button for clarification. For each row in the table, it is mandatory that the values provided are in the same unit.

❍

IGHG (Scope 3)	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
Total indirect GHG emissions (Scope 3)	metric tonnes of CO2 equivalents					

Please provide your company's Scope 3 emissions split based on the 15 Scope 3 categories of the GHG Protocol Corporate Value Chain Standard. Please use the latest available data to calculate Scope 3 emissions. Disclose any information about the methodology used to calculate the emissions in each Scope 3 category and whether any emissions in each Scope 3 category has been excluded. Please refer to the information button for additional clarifications and requirements. For each row in the table, it is mandatory that the values provided are in the same unit.

Scope 3 Category	Emissions in the reporting year (Metric tons CO2e)	Emissions calculation methodology and exclusions
1. Purchased Goods and Services		
2. Capital Goods		
3. Fuel-and-energy-related-activities (not included in Scope 1 or 2)		
4. Upstream transportation and distribution		
5. Waste generated in operations		
6. Business travel		
7. Employee commuting		
8. Upstream leased assets		
9. Downstream transportation and distribution		
10. Processing of sold products		
11. Use of sold products		
12. End of life treatment of sold products		

Scope 3 Category	Emissions in the reporting year (Metric tons CO2e)	Emissions calculation methodology and exclusions
13. Downstream leased assets		
14. Franchises		
15. Investments		
Other upstream		
Other downstream		

❏ The majority of our company's revenues is generated through Royalties

PUBLIC REPORTING

❏ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

❍ We do not track indirect greenhouse gas emissions (Scope 3).

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is to capture indirect emissions from the value chain (Scope 3 emissions) and assess the overall trend. Scope 3 emissions represent the majority of emissions for most industries, so it is crucial for companies to measure all relevant sources of Scope 3 emissions in their value chain to identify climate risks and opportunities, provide transparency to the markets, and comply with regulatory requirements. Key Definitions GHG Scope 3: Scope 3 refers to indirect emissions that are a consequence of the activities of the company but occur from sources not owned or controlled by the company. The GHG Protocol divides Scope 3 emissions in 15 Scope 3 categories that cover the upstream and downstream value chain activities of the company. Examples of upstream Scope 3 activities are the extraction and production of purchased materials and transportation of purchased fuels. Examples of downstream activities are the use of sold products and services and the transportation of sold goods. Relevance: This refers to one of the five principles of the GHG Protocol’s Corporate Value Chain Accounting and Reporting Standard, which states that the scope 3 inventory should be based on the assumption that it ensures the GHG inventory appropriately reflects the GHG emissions of the company and serves users’ decision-making needs– both within and beyond the company. Companies should use the principle of relevance when determining whether to exclude activities from the inventory boundary. Companies should also use the principle of relevance as a guide when selecting data sources. According to the GHG Protocol, companies may use two types of data to calculate scope 3 emissions: primary and secondary data. Primary data: includes data provided by suppliers or others that directly relate to specific activities in the reporting company’s value chain. Primary activity data may be obtained through meter readings, purchase records, utility bills, engineering models, direct monitoring, mass balance, stoichiometry, or other methods for obtaining data from specific activities in the company’s value chain. Secondary data: includes industry average data (e.g., from published databases, government statistics, literature reviews, and industry associations), financial data, proxy data, and other generic data. In specific cases, companies may use specific data from one activity in the value chain to estimate emissions for another activity in the value chain. This type of data (i.e., proxy data) is considered secondary data, since it is

not specific to the activity for which emissions are being calculated. Source: GHG Protocol Data Requirements For this question, our expectations are aligned with the guidelines of the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. That means that we expect companies to account for all scope 3 emissions and disclose and justify any exclusions (Completeness Principle of the GHG Protocol Scope 3 Standard). Emissions calculation methodology and exclusions: please provide a short description of the types and sources of data used to calculate emissions (e.g., activity data, emission factors and GWP values), along with a description of the methodologies, assumptions and allocation methods used. Please also describe what has been excluded from the emissions calculation of each reported Scope 3 category (e.g., exclusions of specific suppliers/clients, of specific business units, countries, offices, plants, or exclusions of specific types of greenhouse gases, etc.) and justify the reasons for exclusion. Specific data requirements for Greenhouse gas emissions: Greenhouse gas emissions should be reported as metric tons of CO2-equivalents. Data on greenhouse gas emissions should include CO2 and all other greenhouse gas emissions weighted according to greenhouse gas potential. All greenhouse gas emissions emitted in the upstream and downstream value chain of the company should be reported, if these are material/relevant. Companies should not exclude any activity that is expected to contribute significantly to the company’s total Scope 3 emissions. GHG emissions reported in the first table and within each Scope 3 category should be as complete as possible, even if considerable estimations were needed. In the second table we expect Scope 3 emissions to be disclosed for at least 5 distinct categories. Industry-Specific Guidance - Companies in all industries are expected to disclose Scope 3 emissions for category 1 “Purchased Goods and Services". - Companies operating in the industry groups of Energy (COL, OGX, OGR, GAS, PIP industries), Automobiles & Components (AUT and ATX industries) and in the Homebuilding industry (HOM) are expected to disclose Scope 3 emissions for category 11 “Use of sold products”. - Royalty companies and other franchisors (i.e., companies that grant licenses to other entities to sell or distribute its goods or services in return for payments) are expected to account for emissions that occur from the operation of franchises (i.e., the scope 1 and 2 emissions of franchisees) in Scope 3 category 14: Franchises. Disclosure requirements for partially public question Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Indirect greenhouse gas emissions (Scope 3) figure for either the most recent reported year or the most recent reported year -1, or of at least one individual Scope 3 category with value different from 0. Third-party verification: We expect that data in the most recent reported year or the most recent year -1 has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Please note that it is not necessary that all individual Scope 3 categories are third-party verified to check the relevant checkbox. It is sufficient that the total Scope 3 value, or values for a few relevant categories are third party verified. Data consistency: - If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to a corporation action, the corresponding box should be marked and the reduction should be explained. - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. General data requirements Environmental performance data should cover the activities of the entire company with the same consolidation approach as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section. Target: We require the absolute target for the most recent reporting year. If your company has a multiple-year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. If you report a combined Scope 1+2+3 target, please extrapolate the share equivalent to the absolute Scope 3 emissions for inclusion in the table. Environmental performance data should cover the emissions of suppliers and customers, and of other entities in the upstream and downstream value chain (e.g., franchisees, lessees and lessors, third-party logistics providers, retailers, etc.). In particular, the environmental data of group companies should follow the following rules: - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated anymore. - Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. - Indicators, where a company has not calculated emissions, should be left blank. Zeros should be entered only when the company has calculated its emissions and their emissions are zero. - Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. - If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. - The data must be provided in the unit indicated in the question. References This question contains categories of Scope 3 emissions and definitions of the Greenhouse Gas Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard, published in September 2011.

2.5.4 Climate Governance

This question requires publicly available information.

Does the company's board of directors and/or executive management carry oversight and management responsibility of climate-related issues and is this information available publicly?

- ❍ Yes, the company's board of directors and/or executive management has oversight and management responsibility of climate-related issues. Please indicate where this information is available in **public reporting or corporate website**.
  Board Oversight
  - ❍ Yes, there is a board level committee with oversight of climate-related issues
    Please select the committee from the drop-down list
    - ❍ Climate/Sustainability/ESG Committee
    - ❍ Risk Committee
    - ❍ Audit Committee
    - ❍ Other committee with clear oversight on climate-related issues
  - ❍ There is no board level committee with oversight of climate-related issues
  - ❑ Climate issues are on the agenda of the board of directors. Please specify the frequency with which climate-related issues are scheduled agenda items
    - ❍ At least annually
    - ❍ Less frequent than annually, or not specified

  Management Responsibility
  - ❍ Yes, there is a management position or committee with responsibility for climate-related issues.
    Please select the appropriate option from the drop-down list.
    - ❍ Chief Climate/Sustainability/ESG Officer
    - ❍ Executive level climate or sustainability-specific committee
    - ❍ Chief Risk Officer or another C-suite executive with climate responsibility (not CEO)
    - ❍ Another committee with clear responsibility for management of climate-related issues
    - ❍ Below C-suite management position with clear responsibility for management of climate-related issues
  - ❍ There is no management position or committee with responsibility for climate-related issues.
- ❍ No, the company does not publicly report on board oversight and/or executive management responsibility of climate-related issues.
- ❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to assess whether a company's board of directors and management carry direct responsibility for the oversight and management of climate risks and opportunities. This information helps investors and other stakeholders understand whether climate-related issues receive sufficient attention at the highest levels of governance. This can be indicated by public disclosure of board oversight and management responsibility assigned to certain roles or committees, as well as the frequency of discussions on climate issues. This question is aligned with TCFD which recommends organizations disclose information on board's oversight of climate-related issues as well management's role in assessing and

managing climate-related issues. Key Definitions Board-level committee with oversight: Assigned committee, formed of board members only, with responsibility for overseeing climate-related issues. Management position: Highest ranking individual with dedicated management responsibility for assessing and managing climate-related issues. Management-level committee: A management-level committee responsible for assessing and managing climate-related issues. Data Requirements Board Oversight: Board oversight refers to a board-level committee responsible for overseeing climate-related issues. Evidence that the committee oversees climate-related issues should be available in the relevant section in TCFD, CDP or other reports. Please select the correct option from the drop-down list. If the board committee is different from a climate or sustainability-specific committee, the climate responsibility needs to be clearly described within public reporting. In order to accept the committee as a board-level committee, all members must be part of the board. If the committee is made up of both board members and management, please record this committee in the "Management Responsibility" section of the question. For two-tier boards, the board-level committee must be formed of members of the supervisory board. Management responsibility: Management responsibility refers to the highest level of management with dedicated responsibility for managing climate-related issues. This can either be an individual or a management-level committee. The individual or committee should not be part of the board of directors. Please select the correct option from the drop-down list. If you have both a Chief Climate/Sustainability/ESG Officer and a Chief Risk Officer who manage climate-related risks, please select Chief Climate/Sustainability/ESG Officer. For two-tier boards, management responsibility can be at the management board level. This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website.

2.5.5 TCFD Disclosure

This question requires publicly available information.

Does the company apply the TCFD framework in the management of climate-related risks and opportunities and is it available publicly?

❍ Yes, the company integrates the TCFD framework or are in the process of integrating it and publicly address the following requirements: Please indicate where this information is available in public reporting or corporate website.

Governance

- ❑ a) Describe the board's oversight of climate related risks and opportunities.
- ❑ b) Describe management's role in assessing and managing climate-related risks and opportunities.

Strategy

- ❑ a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.
- ❑ b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.
- ❑ c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

Risk Management

- ❑ a) Describe the organization's processes for identifying and assessing climate-related risks.
- ❑ b) Describe the organization's processes for managing climate-related risks.
- ❑ c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

Metrics & Targets

- ❑ a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.
- ❑ b) Disclose Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

- ❑ c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.

- ❍ The company publicly commits to integrate the TCFD framework, but it does not yet report on any of the requirements. Please indicate the timeframe when you plan to disclose the requirements:
  - ❍ 2024
  - ❍ 2025 or later
- ❍ No, the company does not apply the TCFD framework in its risk management. Please explain the reason.
- ❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale This question focuses on whether a company applies the TCFD framework in the management of climate-related risks and opportunities. Demand for climate-related disclosure from investors has increased significantly since the release of the TCFD recommendations in 2017. In addition, public sector leaders have also noted the importance of transparency on climate-related issues within financial markets. Climate-related risk is increasingly the subject of new reporting requirements, such as the European Non-financial Reporting Directive 2014/95/EU, which embeds regulatory guidance based on the TCFD recommendations. Many national governments and public sector organizations formally support the TCFD and some have started to issue regulations making TCFD disclosure mandatory. Delays in applying the TCFD framework may not only result in not meeting investors' needs but also in compliance costs. Data Requirements This question requires public evidence. Please indicate where in your public reporting you report information about applying the TCFD framework.

2.5.6 Climate-Related Management Incentives

This question requires publicly available information.

Does your company provide incentives for the management of climate change issues, including the attainment of targets? Please indicate where this information is available in your **public reporting** or **corporate website**.

- ❍ Yes, we provide details on the climate change-related incentives starting from the highest management level and the information is **publicly available.**

Who is entitled to benefit from this incentive? Select each option only once	Type of incentive	Incentivized KPIs: Please provide a description of the KPI and how it is incentivized
❍ Chief Executive Officer (CEO) ❍ Other Named Executive Officers ❍ Business Unit Managers ❍ Employees ❍ Other, please specify	❍ Monetary ❍ Recognition ❍ Other	❍ Emissions reduction ❍ Energy reduction ❍ Efficiency ❍ Purchasing ❍ Supply chain engagement ❍ Other, please specify

Who is entitled to benefit from this incentive? Select each option only once	Type of incentive	Incentivized KPIs: Please provide a description of the KPI and how it is incentivized
❍ Chief Executive Officer (CEO) ❍ Other Named Executives Officers ❍ Business Unit Managers ❍ Employees ❍ Other, please specify	❍ Monetary ❍ Recognition ❍ Other	❍ Emissions reduction ❍ Energy reduction ❍ Efficiency ❍ Purchasing ❍ Supply chain engagement ❍ Other, please specify
❍ Chief Executive Officer (CEO) ❍ Other Named Executives ❍ Business Unit Managers ❍ Employees ❍ Other, please specify	❍ Monetary ❍ Recognition ❍ Other	❍ Emissions reduction ❍ Energy reduction ❍ Efficiency ❍ Purchasing ❍ Supply chain engagement ❍ Other, please specify

❍ No, we do not publicly report on the incentives provided for the management of climate change issues.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale This question aims to capture how rewards are associated with the management of climate change issues, including attainment of targets. This ensures that climate-related ambitions and goals are embedded throughout the company and that management is held accountable for the achievement of these goals. Key Definitions Incentives: Please note that incentives can be positive (i.e., giving access to something) or negative (i.e., preventing access to something). Examples of incentive types include: - Monetary: a bonus or some form of financial remuneration. - Recognition (non-monetary): employee award (e.g., employee of the year) or career progression scheme, but not tied directly to any form of financial remuneration. - Other non-monetary rewards: including increased holiday allowances, special assignment, etc. Data Requirements If several types of incentives are used in your company, please select the incentive that is most commonly employed and include the fact that your company also uses other incentives in the comment box. Each employee group should only be selected once. When you select an incentive for a certain employee group, it is not necessary for all employees in this group to be entitled to benefit from this incentive. For example, you can select the category "Business Unit Managers" even if only one manager is entitled to the incentive. Supporting evidence: - This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications, separate fuel efficiency strategy document) or corporate website. - Any response that cannot be verified in the attached public document(s) will not be accepted.

2.5.7 Climate Risk Management

This question requires publicly available information.

Does the company have a climate risk management process and is it available publicly?

❍ Yes, the company has a climate risk management process. Please indicate where this information is available in **public reporting or corporate website**.
Climate Risk Management

- ❍ Integrated into multi-disciplinary company-wide risk management processes, i.e. a documented process where climate change risks and opportunities are integrated into the company's centralized enterprise risk management program covering all types/sources of risks and opportunities
- ❍ A specific climate change risk management process, i.e. a documented process which considers climate change risks and opportunities separate from other business risks and opportunities

Types of climate-related risk included in risk assessment

- ❏ Current Regulation
- ❏ Emerging Regulation
- ❏ Technology Risk
- ❏ Legal Risk
- ❏ Market Risk
- ❏ Reputational Risk
- ❏ Acute Physical Risk
- ❏ Chronic Physical Risk

Value chain stages covered by climate risk assessment

- ❏ The assessment includes our own operations
- ❏ The assessment includes our upstream activities
- ❏ The assessment includes our downstream activities and/or clients

Time horizon(s) covered by climate risk assessment

- ❏ Short-term
- ❏ Medium-term
- ❏ Long-term

❍ No, the company does not publicly report on a climate risk management process.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to assess whether your company has a climate risk management process – that is, a process for identifying, assessing, and responding to climate-related risks. Although nearly all organizations are affected by climate change-related risks, the most significant effects of climate change are likely to emerge over the medium to longer term, while the precise timing and magnitude of these impacts remain uncertain. Climate risk assessments covering different climate risk types, different value chain stages and time-horizons can be helpful to understand the potential effects of climate change on companies' businesses, strategies, and financial performance. This question is aligned with the TCFD Risk Management recommendations which include recommended disclosures on the organization's processes for identifying and assessing climate-related risks, and on how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management. This question is also aligned with the European Non-financial Reporting Directive 2014/95/EU, which demands that when reporting on their climate-related risks and opportunities, companies consider their whole value chain. Risks of negative impacts on an organization and risks of negative impacts on the climate may arise from companies' own operations and may also occur throughout the value chain, both upstream in the supply chain and downstream. Key Definitions Risk Assessment: Systematic process for an organization to evaluate potential risks that may impact its assets and operations. (TCFD (2017), Recommendations of the Task Force on Climate-related Financial Disclosures) Physical risks: Physical risks resulting from climate change can be event driven (acute) or longer-term shifts (chronic) in climate patterns. Physical risks may have financial implications for organizations, such as direct damage to assets and indirect impacts from supply chain disruption. Organizations' financial performance may also be affected by changes in water availability, sourcing, and quality; food security; and extreme temperature changes affecting organizations' premises, operations, supply chain, transport needs, and employee safety. - Acute physical risks refer to those that are event-driven, including increased severity of extreme weather events, such as cyclones, hurricanes, or floods. - Chronic physical risks refer to longer-term shifts in climate patterns (e.g., sustained higher temperatures) that may cause sea level rise or chronic heat waves. TCFD (2017) https://www.tcfdhub.org/Downloads/pdfs/E06%20-%20Climate%20related%20risks%20and%20opportunities.pdf Transition risks:

Transitioning to a lower-carbon economy may entail extensive policy, legal, technology, and market changes to address mitigation and adaptation requirements related to climate change. Depending on the nature, speed, and focus of these changes, transition risks may pose varying levels of financial and reputational risk to organizations. Transition risks can be divided into four categories: policy and regulatory risks, technological risks, market risks, and reputational risks. - Policy, regulation and legal risks include implementing carbon-pricing mechanisms to reduce GHG emissions, shifting energy use toward lower-emission sources, and adopting energy-efficiency solutions. The risk associated and financial impact of policy changes depend on the nature and timing of the policy change. Another important risk is litigation risk, which can occur as a result of litigation by for example property owners, municipalities, states, insurers, shareholders, and public interest organizations. - Current regulations include current laws and regulation related to carbon pricing mechanisms, emissions reporting, existing products and services, the supervision of climate risks in the financial sector (Financial services only) - Emerging regulations include emerging laws and regulation related to carbon pricing mechanisms, emissions reporting, existing products and services, the supervision of climate risks in the financial sector (Financial services only) - Technological risks result from technological improvements or innovations that support the transition to a lower-carbon, energy-efficient economy. For example, the development and use of emerging technologies such as renewable energy, battery storage, energy efficiency, and carbon capture and storage will affect the competitiveness of certain organizations, their production and distribution costs, and ultimately the demand for their products and services from end-users. - Market risks can impact companies in various ways. One of the major ways is through shifts in supply and demand for certain commodities, products, and services. - Reputational risks may arise from changing customer or community perceptions of an organization's contribution to or detraction from the transition to a lower-carbon economy. TCFD (2017), Technical Supplement: The Use of Scenario Analysis in Disclosure of Climate-related Risks and Opportunities) Value Chain: Terminology used to describe the upstream and downstream life cycle of a product, process, or service, including material sourcing, production, consumption, and disposal/recycling. - Upstream activities include operations that relate to the initial stages of producing a good or service, e.g., material sourcing, material processing, and supplier activities. - Own operations include operations related to the direct stages of producing a good or service, such as manufacturing or processing the materials into a finished product. - Downstream activities include operations that relate to processing the materials into a finished product, delivering it to the end user, and the customer use phase (e.g., transportation, distribution and consumption). (TCFD (2017), Technical Supplement: The Use of Scenario Analysis in Disclosure of Climate-related Risks and Opportunities) Time Horizon: Terminology used to describe what your organisation considers to be short-, medium- and long-term horizons (from year to year) considering the expected lifetime of the assets or activities. Data Requirements For the first part of the question, please select the option that best describes the risk management procedures with regard to climate change risks and opportunities. If you have more than one climate risk management process in place in your organization, please select the one that is most commonly employed. Please include in your response which types of physical and transition risks are considered in your risk assessment, along with the value chain stages covered and the time horizons considered. Value chain stages considered may differ depending on which types of physical and transition risks are considered. Please select all the value stages considered and time horizons included if they were used to assess at least one of the physical or transition risk types selected. Time horizons must be available for at least one of the physical or transition risk types selected. Supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents must be available in the public domain. - Any response that cannot be verified in the attached document(s) will not be accepted References TCFD (2017), Technical Supplement: The Use of Scenario Analysis in Disclosure of Climate-related Risks and Opportunities https://www.fsb-tcfd.org/publications/final-technical-supplement/ CDP (2017), CDP Technical Note on Scenario Analysis – Conducting and disclosing scenario analysis EU, Technical Expert Group (TEG) (2020) Technical Annex on technical screening criteria for economic activities that can make a substantial contribution to climate change mitigation or adaptation. https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en European Commission, Guidelines on reporting climate-related information https://ec.europa.eu/finance/docs/policy/190618-climate-related-information-reporting-guidelines_en.pdf

2.5.8 Financial Risks of Climate Change

Additional credit may be granted for publicly available evidence.

Have you identified any climate change risks (current or future) that have potential to generate a substantive change in your business operations, revenue or expenditures?

- ❍ Yes, we have identified climate change-related risks with potential impact. Please estimate the financial impact for the most significant risk from each category and provide supporting evidence:

  Risks driven by changes in regulation:
  Currency:

  - ❑ Information is available publicly for the description and estimated financial implications of the risk
  - ❑ Brief description of the most significant risk and methods used to manage this risk:
  - ❑ Estimated financial implications of the risk before taking action:

    Average estimated time frame (in number of years) for financial implications of this risk:
  - ❑ Estimated costs of these actions:

  Risks driven by change in physical climate parameters or other climate-change related developments
  Currency:

  - ❑ Information is available publicly for the description and estimated financial implications of the risk
  - ❑ Brief description of the most significant risk and methods used to manage this risk:
  - ❑ Estimated financial implication of the risk before taking action:

    Average estimated time frame (in number of years) for financial implications of the risk:
  - ❑ Estimated costs of these actions:
- ❍ We have conducted an analysis of our climate change risk, but our company is not exposed to climate change risks that have the potential to generate a substantive change in business operations, revenue, or expenditure.
- ❍ We have not conducted an analysis related to climate change risks.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale With this question we aim to find out if companies have identified the risks where there is the potential for substantive changes in business operations, revenue or expenditure to arise. Key Definitions Climate change risks: can include, but are not limited to: - Currently being experienced or expected to arise in the future - Already managed and therefore not expected to generate negative residual impacts (e.g., because of an insurance policy) - Newly identified - Risks which cannot be managed - Well understood or with high levels of uncertainty with regard to the likelihood of the risk materializing and the extent to which it will impact the business Regulatory risks: arise from current and/or expected city, state, regional, national or global governmental policy related to climate change. Risks include, but are not limited to, the imposition of emissions limits, energy efficiency standards and carbon trading schemes. Physical risks: may arise from dramatic extreme weather events or subtle changes in weather patterns. Other climate-related risks: include, but are not limited to: reputation, changing consumer behavior, induced changes in human and cultural environments, fluctuating socio-economic conditions and increasing humanitarian demands. Under financial implications: you are asked to provide quantitative estimates of the inherent financial impacts of the risks before taking into consideration any controls you may have in place to mitigate the impacts. An example would be the cost of destruction of facilities from extreme weather before taking into consideration how much insurance coverage you have. It is acknowledged that these will be estimates. The methods: you are

using or plan to use to manage the risk could include diversification of product/service offering, research and development in new product lines or lobbying of decision makers. In all cases please identify how this action has affected (or is expected to affect) the likelihood and/or magnitude of the risk (i.e., the residual risk) and over what time frame the risk is expected to or has been reduced. The costs associated: with the management actions you have described can be annual or capital costs. Where there is no additional cost for action, please explicitly state this is the case. Where the cost is integrated into existing budgets, please provide some estimate of the scale of those costs. Time frame: the time frame refers to the time when you expect the risks are likely to materialize. It is acknowledged that risks further into the future are likely to have a higher degree of uncertainty associated with them. For companies submitting to CDP: please use the average between the two numbers of the time frame range. E.g., if the estimated time frame for financial implications of this risk is between 0 and 3, please disclose “1.5 years” ((0+3)/2 = 1.5) in the estimated time frame field. Data Requirements Please describe and provide figures concerning the most significant risk from each category (i.e., the risk which has the most potential to generate a substantive change in your business operations, revenue or expenditure). Please provide quantification of climate change risks for those parts of the business where such analysis has been conducted. If this assessment does not cover all business operations, please provide data for those measured areas only and provide an explanation of which areas are covered in the comment box. Disclosure Requirements Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence for the following: - Description of risks driven by changes in regulation - Description of risks driven by changes in physical climate parameters or other climate-change related developments - Estimated financial implication of the risk(s) Supporting evidence: - The document(s) you attach will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information.

2.5.9 Financial Opportunities Arising from Climate Change

Additional credit may be granted for publicly available evidence.

Have you identified any climate change-related opportunities (current or future) that have the potential to generate a substantive positive change in your business operations, revenue, expenditure (i.e. opportunities driven by changes in regulation, physical, or other climate change-related developments)?

❍ Yes, we have identified climate change-related opportunities. Please briefly describe the most significant opportunity resulting from climate change on your business operations, revenue growth, or expenditures and provide supporting evidence:
  Currency:

  ❑ Information is available publicly for the description and estimated financial implications of the opportunity:

  ❑ Please provide description below:

  ❑ Please estimate the annual financial positive implications of this opportunity:

  Estimated time frame (in number of years) for positive financial implications of this opportunity:

  ❑ Please estimate the current annual costs associated with developing this opportunity:

❍ We do not consider climate change related opportunities (current or future) to be relevant to our business, please explain why:

❍ We have not conducted an analysis of our climate change opportunities.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale When a company faces risks associated with climate change (reported in previous question) it is possible that they may also experience opportunities. Both arise from changes in the operating environment of a company and as some changes can represent additional costs, others (or even the same changes) represent opportunities to exploit new markets or products. This question aims to find out if companies have identified climate change related opportunities that have the potential to generate positive change in their business operations, revenue generation and expenditure. Key Definitions Climate Change Opportunities: can include, but are not limited to: - Currently being experienced or expected to arise in the future - Being managed or newly identified - Well understood or with high levels of uncertainty with regard to the likelihood of the opportunity materializing and the extent to which it will impact the business Opportunities can be related to any of the following categories: Regulation: on climate change related issues may present opportunities for your organization if it is better suited than its competitors to meet those regulations, or more able to help others to do so. Possible scenarios would include a company whose products already meet anticipated standards designed to curb emissions, those whose products will enable its customers to meet mandatory requirements or those companies who provide services assisting others in meeting regulatory requirements. Regulation may also create new markets such as emission trading markets leading to new opportunities. Physical changes: related to climate change may present opportunities in a variety of ways. Reduced sea ice may allow access to new areas for vessels. Changing temperatures and rainfall may extend growing seasons for farmers. Alternatively, your organization may have goods and services that enable others to adapt to physical changes. Other climate-related opportunities: include those posed by changes in consumer attitude or improved standing due to your organization's stance or action on climate change. The financial implications: of the opportunity should be expressed quantitatively. It is acknowledged that these will be estimates and where possible the assumptions made in arriving at a financial impact figure should be stated in the comment box. The costs associated: with developing the opportunities refer to the cost arising from the actions needed to exploit the opportunity and maximize its potential realization. Where there is no cost for action, please explicitly state this in the comment box, and in this case insert "0" to the text box provided. Time frame: – the timeframe refers to the time when you expect the opportunities to materialize. It is acknowledged that opportunities further into the future are likely to have a higher degree of uncertainty associated with them. For companies submitting to CDP: please use the average between the two numbers of the time frame range. E.g., if the estimated time frame for positive financial implications of this opportunity is between 4 and 8, please disclose "6 years" ((4+8)/2 = 6) in the estimated time frame field. Data Requirements Please describe and provide figures concerning the most significant opportunity identified. Disclosure Requirements Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence for the following: - Description of relevant financial opportunities arising from climate change - Estimated financial implication and estimated cost Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information.

2.5.10 Climate-Related Scenario Analysis

This question requires publicly available information.

Does the company conduct climate-related scenario analysis and is this information available publicly?

❍ Yes, the company conducts climate-related scenario anaylsis. Please indicate where this information is available in **public reporting or corporate website**.

  ❍ We use qualitative climate-related scenario analysis

❍ We use quantitative climate-related scenario analysis

❍ We use qualitative and quantitative climate-related scenario analysis

Please select any climate-related scenarios your organization has used in their climate-related scenario analysis

Scenario Type	2°C or below 2°C	Above 2°C
Transition Scenario	❏ IEA NZE 2050 ❏ IEA 2DS ❏ IEA B2DS ❏ IEA 450 ❏ IEA SDS ❏ IEA APS or Nationally determined contributions (NDCs) ❏ Greenpeace ❏ DDP ❏ IRENA ❏ BNEF NEO ❏ NGFS (2°C and below scenarios)	❏ IEA STEPS (previously IEA NPS) ❏ IEA CPS ❏ NGFS (Above 2°C scenarios)
Physical Scenario	❏ RCP 1.9 (or SSP1 1.9) ❏ RCP 2.6 (or SSP1 2.6)	❏ RCP 3.4 (or SSP4 3.4) ❏ RCP 4.5 (or SSP2 4.5) ❏ RCP 6.0 (or SSP4 6.0) ❏ RCP 7.0 (or SSP3 7.0) ❏ RCP 8.5 (or SSP5 8.5)

❏ Our analysis covers at least one 2°C or below 2°C scenario that is not listed in the table, please provide further details.

❏ Our analysis covers at least one above 2°C scenario that is not listed in the table, please provide further details.

❍ No, the company does not publicly report that it conducts climate-related scenario analysis.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Companies need to consider a broad range of assumptions, uncertainties, and potential future states to understand the potential effects of climate change on their businesses, strategies, and financial performance across different time horizons and different temperature pathways. One way to do this is through conducting climate-related scenario analysis. This question is aligned with the TCFD recommendations, which include a recommended disclosure on the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. Key Definitions Scenario Analysis: Process for identifying and assessing a potential range of outcomes of future events under conditions of uncertainty. In the case of climate change, for example, scenarios allow an organization to explore and develop an understanding of how the physical and transition risks of climate change may impact its businesses, strategies, and financial performance over time. Climate-related scenario analysis should consider climate risks that are material to companies' operations and value chain. (TCFD (2017), Recommendations of the Task Force on Climate-related Financial Disclosures) Qualitative scenario analysis explores relationships and trends for which little or no numerical data is available. This is generally a high-level, narrative approach to scenario analysis, suitable for organizations that are familiarizing themselves with

the process. For example, relying on industry trends and applying them to a specific organization or business activity, or undertaking quantitative research into a specific trend. Quantitative scenario analysis assesses measurable trends and relationships using quantitative models, data sets and other analytical techniques to illustrate potential pathways or outcomes. This is a more detailed approach to conducting scenario analysis. External, third-party scenarios or data sets can be used, or companies can develop in-house modeling capabilities considering specific assumptions or parameters. 2°C or below 2°C, and above 2°C: Under the 2015 Paris Agreement, nearly 200 countries agreed to limit global warming to no more than 2 degrees Celsius by 2100, and to aim for a no more than 1.5 degrees Celsius increase. The 2-degree scenario is widely seen as the global community's accepted limitation of temperature growth to avoid significant and potentially catastrophic changes to the planet. 2-degree or below scenarios can also be referred to as "Paris Aligned". Scenarios for above 2°C warming show a potential situation where this agreement is not met. https://www.spglobal.com/en/research-insights/articles/what-s-the-deal-with-the-2-degree-scenario IPCC RCP/SSP: The United Nations Intergovernmental Panel on Climate Change (IPCC) produces physical risk scenarios under a variety of warming pathways. Within its sixth-assessment report (AR6), new scenarios were developed called "Shared Socio-Economic Pathways" (SSPs), which aim to replace Representative Concentration Pathways (RCPs) although RCPs still form the basis of SSPs and are widely used. https://www.ipcc.ch/assessment-report/ar6/ International Energy Agency (IEA): The IEA produces various energy and transition risk-related scenarios, details of which can be used for transition risk scenario analysis. https://www.iea.org/reports/global-energy-and-climate-model Other listed transition scenarios: - Network for Greening the Financial System (NGFS): https://www.ngfs.net/ngfs-scenarios-portal/ - Greenpeace: https://www.greenpeace.org/usa/wp-content/uploads/legacy/Global/usa/report/2009/4/energy-r-evolution-a-sustain.pdf - Deep Decarbonization Pathways (DDP): https://ddpinitiative.org/display/ - International Renewable Energy Agency (IRENA): https://www.irena.org/publications/2020/Sep/Scenarios-for-the-Energy-Transition-Global-experience-and-best-practices - BloombergNEF New Energy Outlook (BNEF NEO): https://about.bnef.com/new-energy-outlook/ Data Requirements Please select all the climate scenarios you have used to assess physical and transition risks. In line with the TCFD recommended disclosure, at least two scenarios are required for full scoring. One of these scenarios should be a 2 °C or lower scenario, the other should be an above 2 °C scenario. If your company conducts climate scenario analysis with scenarios that are not listed in the question table, please describe the following elements in the text box below the selected option. Please note that this information should be available in the public domain. - A description of the scenarios used, and whether the scenarios used are 2°C or lower scenarios or above 2°C scenarios. Please note: for companies which use NGFS scenarios for physical risks as well as transition, please select the "Our analysis covers at least one [...] scenario that is not listed in the table" option depending on the temperature used. Supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents must be available in the public domain. - Any response that cannot be verified in the attached document(s) will not be accepted References TCFD (2017), Technical Supplement: The Use of Scenario Analysis in Disclosure of Climate-related Risks and Opportunities https://www.fsb-tcfd.org/publications/final-technical-supplement/ CDP (2017), CDP Technical Note on Scenario Analysis – Conducting and disclosing scenario analysis European Commission, Guidelines on reporting climate-related information https://ec.europa.eu/finance/docs/policy/190618-climate-related-information-reporting-guidelines_en.pdf

2.5.11 Physical Climate Risk Adaptation

Additional credit may be granted for publicly available evidence.

Based on your climate risk assessment, has your company set up a plan to adapt to the identified physical climate risks? Please provide supporting evidence and indicate where this is available in the public domain.

- ❍ Yes, we have a **context-specific plan** to adapt to physical climate risks in existing and/or new operations. Please provide supporting evidence and indicate if this is available in the public domain.
  - ❑ We publicly report on our context-specific plan to adapt to physical risks
  - ❑ The risk assessment and plan to adapt to physical climate risks cover the following share of our **existing operations** (Percentage of total revenues):

    The plan includes a target to implement relevant adaptation measures within the following timeline for existing operations:
    - ❍ Less than 5 years

- ❍ 5 to 10 years
- ❍ More than 10 years

❍ The risk assessment and plan to adapt to physical climate risks cover the following share of our **new operations** (Percentage of new operations):

❍ We have no new asset planned.

❍ Yes, we have an **overall plan** to adapt to potential physical climate risks. Please provide supporting evidence and indicate if this is available in the public domain.

❏ We publicly report on overall plan to adapt to physical risks

The plan includes a target to implement relevant adaptation measures within the following timeline:

- ❍ Less than 5 years
- ❍ 5 to 10 years
- ❍ More than 10 years

❍ No, we have no existing plan to adapt to physical climate risks.

❍ Not applicable. We have performed a climate risk assessment for physical risks, but do not consider our company's assets and operations to be exposed to any material physical risks. Please provide a detailed explanation in the comment box below.

❍ Not known

Info Text:
Question Rationale The climate risk assessment of physical and transition risks builds the basis for companies to plan adaptation and mitigation measures in response to those risks. Adaptation and mitigation measures are ideally planned so that context-specific factors are considered for all relevant assets and operations, since climate-related hazards are location and context-specific. This question focuses specifically on adaptation measures for physical risks. Climate change adaptation can be understood as anticipating the adverse effects of climate change and taking appropriate action to prevent or minimize the damage it can cause. It includes business opportunities such as new technologies to use scarce water resources more efficiently, or the building of new flood defenses. Climate change mitigation and adaptation is a central part of the EU taxonomy for sustainable activities. The information on risk assessment of physical impacts is required for evaluating compliance with the EU Taxonomy Do No Significant Harm criteria on climate change adaptation. The EU taxonomy demands that an activity integrates physical and non-physical measures aimed at reducing all material risks that have been identified through a climate risk assessment. For existing activities, the implementation of those physical and non-physical measures may be phased and executed over a period of time of up to five years. For new activities, implementation of these measures must be met at the time of design and construction. (EU Technical Expert Group, Taxonomy Report, Technical Annex). Key Definitions Adaptation: Anticipating the adverse effects of climate change and taking appropriate action to prevent or minimize the damage they can cause or taking advantage of opportunities that may arise. Context-specific: Adaptation responds to physical climate risks that are mostly location and context-specific. Due to this nature, organizations can best assess climate-related risks and mitigate them based on a context-specific plan. For example, there are in principle several engineering and non-engineering options available to a coastal city to respond to the risk resulting from increased sea level. Responses will vary according to where the city is located, its size, the institutional and financial capacity of the city administration to deal with climate risk, the technical and engineering expertise available, the priority of the city, the perception of the citizens, and other factors. The adaptation responses will benefit the city that adopts them and possibly the systems that depend on or interact with the city. A context-specific plan integrates physical and non-physical measures aimed at reducing - to the extent possible and on a best-effort basis - all material risks that have been identified through a climate risk assessment (EU Technical Expert Group, Taxonomy Report, Technical Annex) New operations: refers to assets planned, under construction or put in use after the current reporting cycle (i.e., after 2021 for the 2022 CSA). Data Requirements Additional credit will be granted for public disclosure of a context-specific or an overall plan to adapt to physical climate risks. If your company has performed a climate risk assessment for physical risks and no material physical risks were identified, please select "Not applicable" to this question and provide a detailed explanation. References EU, Technical Expert Group (TEG)(2020) Technical Annex on technical screening criteria for economic activities that can make a substantial contribution to climate change mitigation or adaptation. https://ec.europa.eu/info/sites/info/files/

business_economy_euro/banking_and_finance/documents/200309-sustainable-finance-teg-final-report-taxonomy-annexes_en.pdf European Commission, Guidelines on reporting climate-related information https://ec.europa.eu/finance/docs/policy/190618-climate-related-information-reporting-guidelines_en.pdf

2.5.12 Emissions Reduction Targets

This question requires publicly available information.

Does your company have any corporate-level emissions reduction targets **publicly** available?
If your company also answers the question Net-Zero Commitment, please do not provide your Net-Zero target in this question, but provide details of your related near-term emissions reduction target.

- ❍ Yes, we have a company-wide absolute emissions target and/or an emissions intensity target publicly available that covers Scope 1, Scope 2, and/or Scope 3 emissions. Please provide details in the table below.
  Target Type and Metric
  - ❍ **Absolute targets**
  - ❍ **Intensity targets**
    Intensity Metric
    - ❍ Metric tons CO2e per square meter
    - ❍ Metric tons CO2e per metric ton of aluminum
    - ❍ Metric tons CO2e per metric ton of steel
    - ❍ Metric tons CO2e per metric ton of cement
    - ❍ Metric tons CO2e per metric ton of cardboard
    - ❍ Grams CO2e per kilometer
    - ❍ Metric tons CO2e per unit revenue
    - ❍ Metric tons CO2e per unit FTE employee
    - ❍ Metric tons CO2e per unit hour worked
    - ❍ Metric tons CO2e per metric ton of product
    - ❍ Metric tons of CO2e per liter of product
    - ❍ Metric tons CO2e per unit of production
    - ❍ Metric tons CO2e per unit of service provided
    - ❍ Metric tons CO2e per square foot
    - ❍ Metric tons CO2e per kilometer
    - ❍ Metric tons CO2e per passenger kilometer
    - ❍ Metric tons CO2e per megawatt hour (MWh)
    - ❍ Metric tons CO2e per barrel of oil equivalent (BOE
    - ❍ Metric tons CO2e per vehicle produced
    - ❍ Metric tons CO2e per metric ton of ore processed
    - ❍ Metric tons CO2e per ounce of gold
    - ❍ Metric tons CO2e per ounce of platinum
    - ❍ Metric tons of CO2e per metric ton of aggregate
    - ❍ Metric tons of CO2e per billion (currency) funds under management
    - ❍ Grams CO2e per revenue passenger kilometer
    - ❍ Metric tons CO2e per USD($) value-added

Scope covered by the target	Target Timeframe	Baseline year emissions covered and as a % of total base year emissions	% reduction target from base year	Is this target validated by the Science-based Targets Initiative?
❍ Scope 1 + 2 combined ❍ Scope 1 + 2 + 3 combined ❍ Not known	Base Year Target Year	Base year emissions Percentage of total base year emissions		❍ Yes ❍ No, but we have publicly committed to seek validation to the target by the SBTi ❍ No, but we consider the target to be science-based ❍ No, the target is not science-based
❑ Scope 1	Base Year Target Year	Base year emissions Percentage of total base year emissions		❍ Yes ❍ No, but we have publicly committed to seek validation to the target by the SBTi ❍ No, but we consider the target to be science-based ❍ No, the target is not science-based
❑ Scope 2	Base Year Target Year	Base year emissions Percentage of total base year emissions		❍ Yes ❍ No, but we have publicly committed to seek validation to the target by the SBTi ❍ No, but we consider the target to be science-based ❍ No, the target is not science-based

Scope covered by the target	Target Timeframe	Baseline year emissions covered and as a % of total base year emissions	% reduction target from base year	Is this target validated by the Science-based Targets Initiative?
❏ Scope 3	Base Year Target Year	Base year emissions Percentage of total base year emissions		❍ Yes ❍ No, but we have publicly committed to seek validation to the target by the SBTi ❍ No, but we consider the target to be science-based ❍ No, the target is not science-based

❍ No, we do not have any company-wide absolute emissions target or emissions intensity target publicly available.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Most industries are likely to be impacted by climate change, albeit to a varying degree. Consequently, they need to design strategies which are adapted to the size of the challenge for their industry. Whilst the majority of the companies focus on risks associated with the changing climate, some seek to identify and seize the business opportunities linked to these global challenges. Setting emission reduction targets enables companies to adopt a systematic and disciplined approach towards reducing their emissions. With this question, we aim to find out if a company has set absolute or relative corporate targets to reduce greenhouse gas emissions. Key Definitions Absolute target: a target that describes a reduction in actual emissions in a future year when compared to a base year. Intensity target: a target that describes a future reduction in emissions that have been normalized to a business metric when compared to normalized emissions in a base year. Intensity measure: Grams CO2e or Metric tons CO2e per kilometer, per USD($) value-added, square meter, per unit revenue, per unit FTE employee, per unit hour worked, per unit of production, per unit of service provided etc. Science-based targets: “Targets are considered ‘science-based’ if they are in line with what the latest climate science deems necessary to meet the goals of the Paris Agreement – limiting global warming to well-below 2°C above pre-industrial levels and pursuing efforts to limit warming to 1.5°C.” Source: Science-based targets Initiative Data Requirements - We expect companies to set absolute or intensity emission targets. If your company has both absolute and intensity targets, please prioritize your absolute target. - If you provide the intensity target in this question, please select the intensity measure used (metric). Scopes covered by the target: Scopes covered by the company’s emissions reduction target and reduction of emissions to be achieved in the target year compared to the base year. - If you report a target which covers Scope 1+2 combined, please complete the first row and tick “Scope 1+2 combined”. You can also add a separate Scope 3 target in the last row. - If you report a target which covers Scope 1+3 combined, please complete the first row and tick “Scope 1+3 combined”. You can also add a separate Scope 2 target. - If you report a target which covers Scope 1+2+3 combined, please complete the first row, tick “Scope 1+2+3 combined” and leave the last 3 rows blank. - If you report a target which covers Scope 1, 2 and 3 separately, please complete the Scope 1, Scope 2 and Scope 3 rows. - If you report a target which only covers Scope 3, please complete the last row only. - If you report both combined and individual targets for all 3 scopes, please only provide individual targets in the table. Supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents must be available in the public domain. - Any response that cannot be verified in the attached document(s) will not be accepted Industry-Specific Guidance: Financial Institutions (BNK/FBN/INS) - We expect short-term emission targets to focus on operational emissions. - Category 15 Financed emissions

targets should be accounted for under the Net-Zero Targets for Financed Emissions under the Decarbonization Strategy Criteria. References https://sciencebasedtargets.org/

2.5.13 Internal Carbon Pricing

Please indicate if your company uses an internal price of carbon. If yes, please specify your company's objective to implement an internal carbon price and provide details of how this is being used within the organization and what the internal carbon price is. **In case your company uses more than one type of internal carbon prices, please report the price that has the greatest impact on your organization (i.e. price * quantity of emissions generated).**

❍ Yes, we use an internal price of carbon. Please specify your company's objective to implement an internal carbon price and fill out the table below. Please attach supporting evidence.
  - ❏ Navigate GHG regulations
  - ❏ Stakeholder expectations
  - ❏ Change internal behavior
  - ❏ Drive energy efficiency
  - ❏ Drive low-carbon investments
  - ❏ Stress test investments
  - ❏ Identify and seize low-carbon opportunities
  - ❏ Supplier engagement
  - ❏ Other, please specify:

GHG Scope	Type of internal carbon price	Application	Price (per metric tonne CO2e)	Price setting approach
❏ Scope 1 ❏ Scope 2 ❏ Scope 3	❏ Shadow price ❏ Internal fee ❏ Internal trading ❏ Implicit price ❏ Offsets ❏ Other, please specify:	❍ Company-wide (with local variations accepted) ❍ Selected business units ❍ Selected regions ❍ Ad-hoc	Currency:	❍ External resources ❍ Benchmarking against peers ❍ Internal consultation ❍ Technical analyses

❍ No, we do not use an internal price of carbon.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Many major publicly-traded companies have integrated an "internal carbon price" as a core element in their ongoing business strategies. Such carbon pricing has become a standard operating practice in business planning as a means of testing strategic and investment assumptions' vulnerability to ever-stronger climate-related regulation and the broader emergence (explicitly or implicitly) of a cost of carbon. Through this question, we aim to assess how robustly companies are using this approach to anticipate an eventual regulatory approach in some form to address climate change. Key Definitions Internal carbon price: Internal assumptions of a carbon price as a planning tool to help identify revenue opportunities, risks, and as an incentive to drive maximum energy efficiencies to reduce costs and guide capital investment decisions. Price setting approaches: - External resources: such as price projections from climate-related regulation

(e.g., the expected future Emissions Trading Systems (ETS) or carbon tax price and/or implicit carbon price) or the social cost of carbon - Benchmarking against peers: such as by looking at carbon prices set by other companies within its own sector. - Internal consultation: at a price to be material enough to change business decisions and behavior. - Technical analyses of the required measures to achieve the targets on reducing its carbon footprint and the associated investments needed. Type of internal carbon price: - Most companies utilize a shadow price – attaching a hypothetical cost of carbon to each tonne of CO2e – as a tool to reveal hidden risks and opportunities throughout its operations and supply chain and to support strategic decision-making related to future capital investments. - Some companies with emissions reduction or renewable energy targets calculate their "implicit carbon price" by dividing the cost of abatement/procurement by the tonnes of CO2e abated. This calculation helps quantify the capital investments required to meet climate-related targets and is frequently used as a benchmark for implementing a more strategic internal carbon price. - Internal fee mechanisms take this approach a step further by charging responsible business units for their carbon emissions. These programs frequently reinvest the collected revenue back into clean technologies and other activities that help transition the entire company towards lower-carbon operations and investments. Some companies establish an internal trading mechanism – allowing the business units to trade allocated carbon credits. - Some companies utilize the voluntary carbon markets to offset their emissions - internalizing this cost per tonne of CO2e. Data Requirements In case your company uses more than one type of internal carbon price, please report the price that has the greatest impact on your organization (i.e., price * quantity of emissions generated). Price (per metric tonne CO2e): Please report the value of the price per metric tonne you use for your analysis and not the total value of your analysis. Diversified mining companies (MNX) that do not have oil & gas or coal operations may mark "Not applicable" in this question. Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. - The supporting documents do not need to be available in the public domain. References Ecofys, the Generation Foundation and CDP (2017), "How to guide to corporate internal carbon pricing – Four dimensions to best practice approaches", Consultation Draft

2.5.14 Net-Zero Commitment

This question requires publicly available information.

Has your company publicly committed to reaching net-zero GHG emissions and set targets and programs to fulfil the commitment? *Please note that this question should only be answered if a near-term absolute or relative emission reduction target is reported in the previous question Emissions Reduction Targets.*

❍ Yes, we have publicly committed to reaching net-zero emissions across our value chain. Please provide details of a long-term emission reduction target linked to your net-zero commitment and indicate where this is available in your public reporting.

Target Time Frame	Target scope & related emission reduction target (as % of base year emissions)	Is the target validated by Science-Based Targets initiative?
Base Year Target Year	Scope 1 & 2 Scope 3 ❏ Our net-zero commitment does not include the long term emission reduction target as a percentage of the base year emissions before any deductions or adjustments	❍ Yes ❍ No, but we have publicly committed to seek validation to the target by SBTi ❍ No, but we consider the target to be science-based ❍ No, the target is not science-based

Net-zero Strategy:

- ❑ We have defined or already implemented programs or activities to achieve the emission reduction targets.
  - ❑ Scope 1 & 2
  - ❑ Scope 3
- ❑ We intend to neutralize residual emissions and/or further mitigate emissions beyond our value chain with the following activities:
  - ❑ Offsetting, e.g., purchasing carbon credits
  - ❑ Investing in permanent carbon removal

❍ No, we don’t have a public net-zero commitment.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Companies are increasingly adopting net-zero targets in order to align their activities with the aim of limiting global temperature rise to 1.5°C above pre-industrial levels. Due to the lack of common understanding of the definition of net-zero, the Science Based Targets initiative (SBTi) has developed a global science-based standard for companies to set net-zero targets. The purpose of this question is to find out if a company has made a net-zero commitment, how well it is aligned with the science-based targets and what activities are planned to reach the target. This question follows the criteria and definitions of the SBTi Net-Zero Standard. Key Definitions Net-zero commitment: A credible corporate net-zero commitment includes commitments to: - Reducing scope 1, 2, and 3 emissions to zero or to a level that is consistent with reaching net-zero emissions at the global or sector level in eligible 1.5°C-aligned pathways. - Neutralizing any remaining emissions that could not be reduced at the net-zero target year and any GHG emissions released into the atmosphere thereafter. Science-based targets: “Targets are considered “science-based” if they are in line with what the latest climate science deems necessary to meet the goals of the Paris Agreement – limiting global warming to well-below 2°C above pre-industrial levels and pursuing efforts to limit warming to 1.5°C.” Source: SBTi Science Based Targets initiative (SBTi): A global body that defines and promotes best practices in emissions reductions and net-zero targets in line with climate science. It provides technical assistance, expert resources to companies who set science-based targets, and independent assessment and validation of those targets. The SBTi process for target setting and validation is as follows: - Committing to a Science Based Target via a letter of intent - Developing a target in line with SBTi criteria - Presenting target to SBTi for official validation (within 2 years of committing) - Communicating this validation to stakeholders - Reporting progress against these targets annually Base Year: Companies should use the same base year for near-term targets and long-term net-zero targets. Target Year: To limit global warming to 1.5°C above pre-industrial levels we must reach net-zero GHG emission by 2050. Hence, companies are expected to set their own net-zero targets by 2050 or sooner. Residual emissions: Emissions sources that remain after a company has included all technically or economically feasible emission reductions to their target. Beyond value chain mitigation: Mitigation action or investments that fall outside a company’s value chain. This includes activities outside of a company’s value chain that avoid or reduce greenhouse gas emissions, such as carbon credits or other “offsetting”, or measures that remove greenhouse gases from the atmosphere and permanently store them. Data Requirements - This question should only be answered if a near-term emission reduction target is reported in the previous question. - We will not accept targets without a Target Year specified. Target scope & related emission reduction target (as % of base year emissions): - We require data on gross emissions targets as a percentage of the base year emissions before any deductions or other adjustments that take into account offset credits, avoided emissions or reduction attributable to sequestration of GHG. - If you have a target that will be partly met by offsetting or CO2 removal, please report only the proportion of the target that relates to emissions reduction. Disclosure Requirements This question requires public evidence. As public evidence, we can accept the company’s own website and reporting, public CDP reports, or information disclosed in the Science Based Targets initiative’s website: https://sciencebasedtargets.org/companies-taking-action

2.5.15 MSA Climate Strategy

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

2.6 Biodiversity

Biodiversity forms the foundation for all of life. It plays a critical role in maintaining the quality, quantity, and resilience of ecosystems and provides services that the planet relies upon. Businesses have long utilized nature's resources and services without having to pay a full price for the privilege. The externalities of these actions have brought us to a turning point—either continue elevated levels of dependency and impact on nature or follow a path to a more holistic approach. The world—humans, businesses, economies—face a risk of collapse if we continue to exceed nature's boundaries. The only foreseeable option is a transformative path where businesses deeply consider their relationship with nature and work collaboratively with stakeholders to achieve mutually beneficial outcomes.
This criterion focuses on the ability of companies to recognize the importance of biodiversity and the impact- and dependency-related risks and opportunities. Risks must be identified in order to alleviate pressure on ecosystems and to help them thrive, while still working within the parameters of business operations. This criterion also seeks a high-level of industry collaboration with external stakeholders—to create meaningful policies, operate within supply chains and to transform existing systems.

2.6.1 Biodiversity Risk Assessment

Additional credit may be granted for publicly available evidence.

Has your company assessed dependency- and impact-related biodiversity risks covering all relevant activities?

❍ Yes, we have completed a biodiversity risk assessment.
Please provide supporting evidence for options selected below and indicate if the evidence is publicly available.
Process Description
Describe the processes used for identifying and assessing dependency- and impact-related biodiversity risks covering the elements below and indicate if this information is reported in the public domain. Please provide supporting evidence:
- ❏ We publicly report on the process steps of our biodiversity risk assessment
- ❏ Use of location-specific approach
- ❏ References to methodologies or frameworks used for assessment
- ❏ Integrated into multi-disciplinary company-wide risk management processes
- ❏ Dependency-related biodiversity risks considered in risk assessment
- ❏ Impact-related biodiversity risks considered in risk assessment

Scope of biodiversity risk assessment
Please indicate the scope of your biodiversity risk assessment, and indicate if this information is reported in the public domain. Please provide supporting evidence:
- ❏ We publicly report on the scope of our biodiversity risk assessment

- ❏ Own operations
- ❏ Adjacent areas to own operations
- ❏ Upstream activities
- ❏ Downstream activities

Risks identified
Indicate if biodiversity risks were identified, and indicate if this information is reported in the public domain. Please provide supporting evidence:

- ❏ We publicly report on the biodiversity-related risks which were identified.
- ❍ Biodiversity-related risks identified
- ❍ No biodiversity-related risks
- ❍ Not known

- ❍ No, we have not done a biodiversity risk assessment.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale The purpose of this question is to determine to what extent companies are taking inventory of biodiversity risks. Biodiversity forms the foundation for all of life. Businesses have long utilized nature's resources without having to pay a full price for the privilege. The externalities of these actions have brought the planet to a turning point—either continue elevated levels of dependency and impacts on nature or follow a path towards a more holistic approach. The world—humans, businesses, economies—face a risk of collapse if we continue to exceed nature's boundaries. The only foreseeable option asking businesses to deeply consider their relationship with nature and work collaboratively with stakeholders to achieve mutually beneficial outcomes. This question focuses on the ability of companies to recognize the importance of biodiversity and related risks and opportunities. This includes identifying risks to alleviate pressure on ecosystems while still working within the parameters of business operations. The risk assessment should then be used to inform a company-wide risk management process, ideally through a location-specific approach. This question also asks for a high level of industry collaboration with external stakeholders—to create meaningful processes; operate sustainably within upstream and downstream activities; and transform existing systems. Key Definitions Location-specific approach: Refers to any dependencies or impacts that are occurring at a particular place in a company's value chain. Methodologies and Frameworks: A methodology refers to a system of methods used for assessing biodiversity-related risks, to assess the reliability of the assessment. A framework provides a structure intended to guide the development of an assessment. A framework is intended to assure stakeholders that the biodiversity assessment is guided by a reliable foundation. Acceptable methodologies may include: - TNFD LEAP Nature Risk Assessment Approach - Integrated Biodiversity Assessment Tool (IBAT) - Species Threat Abatement and Restoration Metric (STAR) - Natural Capital Finance Alliance's Encore - WWF Biodiversity Risk Filter Impact: Can be a positive or negative contribution of a company toward the state of nature. Examples might include pollution of air, water, soil; the fragmentation or disruption of systems and natural habitats; and the alteration of ecosystems. Dependency: Aspects of nature's contributions to people that a person or organization relies on to function. This might include water flow and quality regulation; regulation of hazards like floods and fires; pollination; and carbon sequestration. Own Operations: Includes any business activity which directly impacts natural capital through its own operations—own employees, business, subsidiaries, products and services, business units, regions, sites, plants, and facilities. This also includes indirect impacts that depend on critical commodities in its supply chain. Such activities may include production, extraction, plantation, construction, power generation, transmission, or development activities. Adjacent Areas: Value chain sites which are adjacent (between 0 and 2km from the nearest site) to landscapes, seascapes, and watersheds critical to biodiversity. Upstream Activities: Activities that include operations that relate to the initial stages of producing a good or service, e.g., material sourcing, material processing, and supplier activities. This includes brokers, consultants, contractors, distributors, franchisees or licensees, home workers, independent contractors, manufacturers, primary producers, sub-contractors, tier-1 and 2 suppliers and wholesalers. Downstream Activities: Activities that include operations that relate to processing materials into a finished product and delivering it to the end user (e.g., transportation, distribution and consumption). Data Requirements Additional credit will be granted for the public disclosure of the section elements listed below: - Process description - Use of a location-specific approach - References to methodologies or frameworks used for assessment - Scope of the biodiversity risk assessment - All options need to be verifiable

from public documents - Risk identified - All options need to be verifiable from public documents This question may be marked “Not applicable” for companies that can credibly demonstrate in a comprehensive comment that their company has: - No impact on biodiversity in its own operations - No impact on biodiversity in the company’s key raw material supply chains - No impact at the use-phase or end-of-life of products/services use - No financing activities which impact or depend on biodiversity Industry-Specific Guidance: Utilities (ELC, GAS, MUW) - ELC & GAS: Utilities that have no power generation or transmission business or are only in electricity/ gas distribution should mark “Not applicable” and provide an explanation in the comment box. - MUW industry: Pure water utilities should mark “Not applicable” and provide an explanation in the comment box. Real Estate (REI and REM) - Companies that have not marked 'Development of major renovation and new construction' as one of the main activities of the business in question '0.1 Denominator Area' should mark “Not applicable”. - Companies that have marked 'Development of major renovation and new construction' as one of the main activities of the business in question '0.1 Denominator Area' but are only operating in urban environments should mark “Not applicable” and provide an explanation in the comment box. Consumer Discretionary (CNO, REX, TRT) Companies in the following industries that are only providing online services should mark “Not applicable” and provide an explanation in the comment box. - CNO Casinos & Gaming industry - REX Restaurants & Leisure Facilities - TRT Hotels, Resorts & Cruise Lines Industrials (ICS) Companies that are not involved in waste management activities should mark “Not applicable” and provide an explanation in the comment box. References TNFD- LEAP: https://framework.tnfd.global/the-leap-nature-risk-assessment-process/evaluate/identification-environmental-assets/ Nature Positive: https://naturepositive.com/baseline-biodiversity-assessments/ Integrated Biodiversity Assessment Tool (IBAT): https://www.ibat-alliance.org/ Natural Capital Finance Alliance’s Encore: https://encore.naturalcapital.finance/en STAR (Species Threat Abatement and Restoration Metric): https://www.iucn.org/resources/conservation-tool/species-threat-abatement-and-recovery-star-metric WWF Risk Biodiversity Filter: https://wwwwwfse.cdn.triggerfish.cloud/uploads/2022/05/wwf-a-biodiversity-guide-for-business.pdf

2.6.2 Biodiversity Commitment

This question requires publicly available information.

Does the company have a policy, commitment, or pledge on biodiversity and is it available publicly?

❍ Yes, the company has a policy, commitment, or pledge on biodiversity. Please indicate where this information is available in **public reporting or corporate website.**

Policy or Commitment aspects

The policy or commitment covers the following aspects:

- ❏ Achievement of a net positive impact (NPI) on biodiversity
  Please indicate the target year:
- ❏ Definition of biodiversity-related targets for priority areas to work towards no net loss
- ❏ Commitment required of value chain to avoid operational activities near sites containing globally or nationally important biodiversity
- ❏ Application of a mitigation hierarchy
- ❏ Conducting a biodiversity risk assessment
- ❏ Engagement with stakeholders on biodiversity

Scope of Commitment

Which parts of operations, corporate processes, and supply chain are covered by the biodiversity policy or commitment?

- ❏ Own Operations
- ❏ Suppliers
- ❏ Partners

Policy Endorsement

- ❏ Please select the highest endorsing decision-making body
  - ❍ Board of Directors

- ❍ Executive Management

❍ No, the company does not publicly report on a policy, commitment, or pledge for biodiversity.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to evaluate the disclosure of a company's public policy or commitment to biodiversity, covering aspects to systematically address its dependency and impact-related biodiversity risks. This includes commitments to engage with its stakeholders, conduct risk assessments, and disclose its priority areas identified, as well as a commitment to setting targets to work towards no net loss. Furthermore, companies are expected to commit to disclosing mitigating actions they take as well as setting a long-term net positive impact commitment. All aspects covered are expected to be applied to its entire value chain and be endorsed by either a member of the board of directors or executive management. Key Definitions Net Positive Impact (NPI): Is a commitment, aligned with the “Post-2020 Global Biodiversity Framework”, for outcomes in which the impacts on biodiversity across a company’s value chain are stabilized in the next 10 years (by 2030) and allow for the recovery of natural ecosystems in the following 20 years with net improvements by 2050 to achieve the Convention’s vision of “living in harmony with nature by 2050”. Mitigation Hierarchy: A framework to help companies minimize negative impacts on nature with a long-term outlook. This prioritized approach guides companies to first, avoid the impacts, and if not possible, to limit or reduce impacts on nature, and next, to hold themselves accountable for restoring areas and ecosystems adversely impacted by business operations. Additionally, the option to offset or compensate aims to compensate for any residual, adverse impacts after full implementation of the previous three steps of the mitigation hierarchy. Building on this, companies might take transformative actions that address the socio-economic systems in which organizations are embedded and currently accelerate biodiversity loss. Targets to work towards no net loss: Must be linked to a company’s biodiversity commitment/strategy and reduce dependency- and impact-related biodiversity risks for priority areas identified through the biodiversity risk assessments. Targets may be related to: - Avoidance or reduction of sourcing from areas of critical biodiversity - Reduction of land use change (e.g., Deforestation) - Reduction of resource exploitation (e.g., water use in water-stressed areas, fisheries with stocks outside biologically sustainable levels) - Restoration or regeneration in critical value chain locations related to ecological integrity, connectivity, soil quality, etc. - Compensation through reforestation programs/creation of protected areas or reserves No Net Loss (NNL): It is defined as the point at which project-related impacts on biodiversity are balanced by measures taken to avoid and minimize the project’s impacts, to undertake on-site restoration, and finally to offset significant residual impacts, if any, on an appropriate geographic scale (e.g., local, landscape-level, national, regional). Priority Areas: Are identified based on risk assessment data on dependencies and impacts across a company’s value chain to determine the relative contribution of different locations to a company’s overall biodiversity-related risk exposure. Criteria for identifying priority areas may include: - High-priority sites, inputs, or product lines based on environmental and financial materiality. - Contribution of different locations, commodities, suppliers to total impact of the company - State of nature in value chain locations - Needs of value chain stakeholders, such as dependency on ecosystem services Risk Assessment: Businesses should carry out risk assessments of their dependencies and impacts on biodiversity and ecosystem services. From global risk mapping that allows companies to identify operations with a high degree of exposure to potential biodiversity and ecosystem service risks, to further site-level risk assessments, aimed at mitigating potential environmental and social risks. Stakeholders: Persons or groups who are directly or indirectly affected by a project, as well as those who may have interests in a project and/or the ability to influence its outcome, either positively or negatively. Examples of stakeholder engagement may include any of the following: - If the company collaborates with experts (consultants and NGOs) to create their own biodiversity strategy - Suppliers - Local community engagement - NGOs on specific conservation or restoration projects - Investee companies Natural Capital: Is another term for the stock of renewable and non-renewable natural resources on earth (e.g., plants, animals, air, water, soils, minerals) that combine to yield a flow of benefits or “services” to people. These flows can be ecosystem services or abiotic services, which provide value to businesses and to society. Ecosystem services: Are defined as the direct and indirect contributions of ecosystems to human wellbeing and have an impact on survival and quality of life. There are four types of ecosystem services: provisioning (oil, timber, fiber, etc.), regulating (pollination, flood control, climate regulation, etc.), cultural (recreation, aesthetic values) and supporting services (photosynthesis, water/nutrient cycles, etc.). Abiotic services: Are benefits to people that do not depend on ecological processes but arise from fundamental geological processes and include the supply of minerals, metals, and oil and gas, as well as geothermal heat, wind, tides, and the annual seasons. Biodiversity: Is the total variety of all Earth’s species, their genetic information, and the ecosystems they form. It is critical to the health and stability of natural capital as it provides resilience to shocks like floods and droughts, and it supports fundamental processes such as the carbon and water cycles as well as soil formation. Therefore, biodiversity is both a part

of natural capital and also underpins ecosystem services. Critical Commodities: Raw materials which have either been extracted (i.e., hard commodity) or grown (i.e., soft commodity). These critical commodities either have a significant impact on biodiversity in their production process or depend on functioning biodiversity to achieve an optimal output. Examples of such critical commodities (such as defined by the EU rules for deforestation-free products) may include: - Beef - Wood - Palm oil - Soya - Coffee - Cocoa Additionally, considering their high potential impact on biodiversity, we consider rubber and cotton as potential supply chain risks. Areas: Refers to land, sea, or any other natural environment which is used, owned, leased, operated, or permitted by the company Site Proximity: Value chain sites which either contain (i.e., overlapping) or are adjacent (between 0 and 2km from the nearest site) to landscapes, seascapes, and watersheds critical to biodiversity. Sites containing globally or nationally important biodiversity: Also referred to in the criteria as "Critical Biodiversity" and can include: - Species classified as Critically Endangered, Endangered, or Vulnerable on the IUCN Red List, endemic species. - Internationally recognized areas: World Heritage sites, Ramsar Wetlands, UNESCO Man and the Biosphere Programme (MAB), Biodiversity Hotspots - Nationally important biodiversity can include legally protected areas, habitats, and species. Companies are expected to have a position or commitment on biodiversity and the impact of their operations, even if they do not currently operate in sites containing globally or nationally important biodiversity. Own Operations: Own employees, own business, subsidiaries, own products and services, business units, regions, sites, plants, facilities Suppliers: Include brokers, consultants, contractors, distributors, franchisees or licensees, home workers, independent contractors, manufacturers, primary producers, sub-contractors, tier-1 and 2 and wholesalers Partners: Include agents, lobbyists and other intermediaries, joint venture and consortia partners, customers, clients Data Requirements This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. This question may be marked "Not applicable" for companies that can credibly demonstrate in a comprehensive comment that their company has: - No impact on biodiversity in its own operations - No impact on biodiversity in the company's key raw material supply chains - No impact at the use-phase or end-of-life of products/services use - No financing activities which impact or depend on biodiversity. Industry-Specific Guidance: Utilities (ELC, GAS, MUW) - ELC & GAS: Utilities that have no power generation or transmission business or are only in electricity/gas distribution should mark "Not applicable" and provide an explanation in the comment box. - MUW industry: Pure water utilities should mark "Not applicable" and provide an explanation in the comment box. Real Estate (REI and REM) Companies that have not marked 'Development of major renovation and new construction' as one of the main activities of the business in question '0.1 Denominator Area' should mark "Not applicable". Companies that have marked 'Development of major renovation and new construction' as one of the main activities of the business in question '0.1 Denominator Area' but are only operating in urban environments should mark "Not applicable" and provide an explanation in the comment box. Consumer Discretionary (CNO, REX, TRT) Companies in the following industries that are only providing online services should mark "Not applicable" and provide an explanation in the comment box. - CNO Casinos & Gaming industry - REX Restaurants & Leisure Facilities - TRT Hotels, Resorts & Cruise Lines Industrials (ICS) Companies in the Commercial Services and Supplies (ICS) industry that are not involved in waste management activities should mark "Not applicable" and provide an explanation in the comment box. References Natural Capital Coalition: www.naturalcapitalcoalition.org/protocol Science-based Targets for Nature (SBTN) Initial Guidance for Business: https://sciencebasedtargetsnetwork.org/wp-content/uploads/2020/09/SBTN-initial-guidance-for-business.pdf Taskforce on Nature-Related Financial Disclosure (TNFD) NATURE IN SCOPE: https://tnfd.global/wp-content/uploads/2021/07/TNFD-Nature-in-Scope-2.pdf European Supervisory Authorities (ESAs) Joint Committee (JC) draft Regulatory Technical Standards (RTS) on non-financial disclosures: https://www.esma.europa.eu/sites/default/files/library/jc_2021_03_joint_esas_final_report_on_rts_under_sfdr.pdf UN Convention on Biological Diversity: https://www.cbd.int Convention on International Trade in Endangered Species of Wild Fauna and Flora: https://www.cites.org/ UNESCO World Heritage Centre: https://whc.unesco.org/ International Union for Conservation of Nature: https://www.iucn.org/ International Council on Mining & Metals (ICMM) guidance: https://www.icmm.com/en-gb/publications/biodiversity/mining-and-biodiversity-good-practice-guidance International Petroleum Industry Environmental Conservation Association (IPIECA): https://www.ipieca.org/resources/good-practice/biodiversity-and-ecosystem-services-fundamentals/ Cross-Sector Biodiversity Initiative (CSBI) guidance: http://www.csbi.org.uk/ Cement Sustainability Initiative (CSI) guidance: https://www.wbcsd.org/contentwbc/download/3055/38872/1 Post-2020 Global Biodiversity Framework: https://www.cbd.int/article/draft-1-global-biodiversity-framework

2.6.3 No Deforestation Commitment

This question requires publicly available information.

Does the company have a policy or commitment on no-deforestation and is it available publicly?

- ❍ Yes, the company has a policy or commitment on no-deforestation. Please indicate where this information is available in **public reporting or corporate website.**

  Extent of Policy or Commitment

  Indicate the extent of the policy or commitment to no-deforestation:

  - ❍ End all deforestation (no gross deforestation)
  - ❍ Compensate with future reforestation (no net deforestation)

  Our targets are time-bound. Planned year for full implementation:

  Scope of commitment

  Which parts of operations, corporate processes and supply chain are covered by the no-deforestation policy or commitment?

  - ❏ Own Operations
  - ❏ Suppliers
  - ❏ Partners

  Policy Endorsement

  - ❏ Please select the highest endorsing decision-making body:
    - ❍ Board of Directors
    - ❍ Executive Management

- ❍ No, the company does not publicly report on a policy or commitment on no-deforestation.
- ❍ Not applicable. Please provide explanations in the comment box below.

Info Text:

Question Rationale No deforestation commitments are voluntary sustainability initiatives adopted by companies to signal the intention to end all deforestation in their supply chains. Commitments to end all deforestation that have targets set with immediate deadlines and clear sanction-based implementation mechanisms in biomes with a high risk of forest commodity conversion can be effective tools to achieve deforestation-free value chains. Engagement with external stakeholders and with the entire supply chain exposed to deforestation risks, as well as monitoring and disclosure of compliance, further support effective implementation of no-deforestation commitments. Key Definitions No gross deforestation: Also referred to as zero or zero-gross deforestation, it refers to voluntary commitments to stop or reduce all deforestation associated with commodities that they produce, trade, and/or sell. No net deforestation: Also referred to as zero-net deforestation, these are promises of future reforestation to compensate current forest loss, while future implementation deadlines allow for preemptive clearing. Scope of commitment: Effective commitments to end deforestation must cover all products & services, and be applicable to all suppliers and partners. Failure to indicate complete coverage and applicability to the value chain results in uncertainty. Own Operations: Own employees, own business, subsidiaries, own products and services, business units, regions, sites, plants, facilities Suppliers: Include brokers, consultants, contractors, distributors, franchisees or licensees, home workers, independent contractors, manufacturers, primary producers, sub-contractors, tier-1 and 2 and wholesalers. Partners: Include agents, lobbyists and other intermediaries, joint venture and consortia partners, customers, clients. Commitment and oversight: A statement that the commitment/policy is approved, overseen, reviewed, or adopted by the board of directors or executive management. A policy can also be signed by the respective director. Data Requirements This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. This question may be marked “Not applicable” for companies that can credibly demonstrate in a comprehensive comment that their company has: - No impact on deforestation in its own operations - No impact on deforestation in the company’s key material supply chains - No impact on deforestation through its partner relationships Industry-Specific Guidance Utilities (ELC, GAS, MUW) - ELC & GAS: Utilities that have no power generation or transmission business or are only in electricity/gas distribution should mark “Not applicable” and provide an explanation in the comment box. - MUW industry: Pure water utilities should mark “Not applicable” and provide an explanation in the comment box. Real Estate (REI and REM) - Companies that have not marked 'Development of major renovation and new construction' as one of the main activities of the business in question '0.1 Denominator

Area' should mark “Not applicable”. - Companies that have marked 'Development of major renovation and new construction' as one of the main activities of the business in question '0.1 Denominator Area' but are only operating in urban environments should mark “Not applicable” and provide an explanation in the comment box. Consumer Discretionary (CNO, REX, TRT) Companies in the following industries that are only providing online services should mark “Not applicable” and provide an explanation in the comment box. - CNO Casinos & Gaming industry - REX Restaurants & Leisure Facilities - TRT Hotels, Resorts & Cruise Lines Industrials (ICS) Companies in the Commercial Services and Supplies (ICS) industry that are not involved in waste management activities should mark “Not applicable” and provide an explanation in the comment box.

2.6.4 Biodiversity Exposure & Assessment

Additional credit may be granted for publicly available evidence.

Has your company assessed sites used for your own operational activities to identify sites with significant biodiversity impacts?

❍ Yes, we have assessed own operational sites to identify sites with significant biodiversity impacts
Please complete each row of the table below and provide supporting documents. Indicate if this information is publicly available. See Additional information and question guidance for further information.

	Number of sites	Area (Hectares)	Supporting evidence
a) Overall What is the total number and the total area of your own operational sites?			❏ Please provide supporting evidence: ❏ Documentation regarding the item available is public
b) Assessment Have you conducted biodiversity impact assessments for your own operational sites?			❏ Please provide supporting evidence: ❏ Documentation regarding the item available is public
c) Exposure Of the sites assessed, how many sites have a significant biodiversity impact, or are in proximity to critical biodiversity, and what is the total area of these sites?			❏ Please provide supporting evidence: ❏ Documentation regarding the item available is public
d) Management plans Of those sites that have a significant biodiversity impact, or are in proximity to critical biodiversity, how many sites have a biodiversity management plan, and what is the total area of these sites?			❏ Please provide supporting evidence: ❏ Documentation regarding the item available is public

❍ No, we have not conducted any site assessments.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is to assess whether companies conduct periodic assessments of sites used for operational activities (e.g., production, extraction, plantation, or development activities) to determine the exposure to critical biodiversity. Companies that are exposed to critical biodiversity are expected to implement biodiversity management plans to protect and restore habitats. Key Definitions Biodiversity: Is critical to the health and stability of natural capital as it provides resilience to shocks like floods and droughts, and it supports fundamental processes such as the carbon and water cycles as well as soil formation. Therefore, biodiversity is both a part of natural capital and also underpins ecosystem services. Operational Activities: Includes any business activity which directly impacts natural capital through its own operations, or indirectly by depending on critical commodities in its supply chain. Such activities may include production, extraction, plantation, construction, power generation, transmission, or development activities. Areas: Refers to land or any other natural environment which is used, owned, leased, operated, or permitted by the company. Biodiversity impact assessments: Defined as an evaluation exercise that involves identifying, measuring, quantifying, valuing the impacts on biodiversity of sites used for operational activities and/or areas in proximity to these sites. Measures at the level of species or populations are directed towards the attainment of an index of the number of species and their relative abundances within a given landscape (e.g., Mean Species Abundance). Critical biodiversity: Also referred to in the criteria as “Sites containing globally or nationally important biodiversity” and can include: - Species classified as Critically Endangered, Endangered, or Vulnerable on the IUCN Red List, endemic species. - Internationally recognized areas: World Heritage sites, Ramsar Wetlands, UNESCO MAB, Key Biodiversity Areas - Nationally important biodiversity can include legally protected areas, habitats, and species. Companies are expected to have a position or commitment to biodiversity and the impact of their operations, even if they do not currently operate in sites containing globally or nationally important biodiversity. Proximity to critical biodiversity: Sites that either contain (i.e., overlapping) or are adjacent (between 0 and 2km from the nearest site) to critical biodiversity. Biodiversity Management Plans: Programs addressing threatened species and habitats and are designed to protect and restore biological systems. Data Requirements This question may be marked “Not applicable” for companies that can credibly demonstrate in a comprehensive comment that their company has: - No impact on biodiversity in its own operations - No impact on biodiversity in the company’s key raw material supply chains. - No production sites of its own, as it functions as a pure Royalty company. Supporting evidence: Additional credit will be granted for relevant evidence for at least one indicator covering each row. Further credit will be granted for information available in the public domain. Each column must be completed. a) Overall - The number of sites should include only those sites linked to operational activities such as the following: production, extraction, forestry plantations, or development. - Company offices and premises should not be included in the count. b) Assessment - In this question, we are looking for assessments that are periodically conducted and can be an initial baseline or periodic re-assessment. - The total area of sites assessed may include areas which are in close proximity to operational sites, and sites that are no longer used for operational activities. Sites that have since been sold may be excluded. - Data entered in row b) Assessment should not be greater than row a) Overall. c) Exposure - Data entered in row c) Exposure should not be greater than row b) Assessment. d) Management Plans - Sites used for operational activities may only be partially covered by biodiversity management plans. Please only indicate the area which is covered by such a management plan. - Data entered in row d) Management plans should not be greater than row c) Exposure. Industry-Specific Guidance: Utilities (ELC, GAS, MUW): - ELC & GAS: Utilities that have no power generation or transmission business or are only in electricity/gas distribution should mark “Not applicable” and provide an explanation in the comment box. - MUW industry: Pure water utilities should mark “Not applicable” and provide an explanation in the comment box. - Areas flooded for hydropower generation can only be excluded from the count if the artificial water body has already existed for more than 10 years. - Transmission lines or gas pipelines should not be counted as "sites" but should be included in the "hectares" column (please use an appropriate geometrical projection, e.g., length of line x width of line). Real Estate (REI and REM): Companies that have not marked 'Development of major renovation and new construction' as one of the main activities of the business in question '0.1 Denominator Area' should mark “Not applicable”. Companies that have marked 'Development of major renovation and new construction' as one of the main activities of the business in question '0.1 Denominator Area' but are only operating in urban environments should mark “Not applicable” and provide an explanation in the comment box. Consumer Discretionary (CNO, TRT): Companies in the following industries that are only providing online services should mark “Not applicable” and provide an explanation in the comment box. - CNO Casinos & Gaming industry - TRT Hotels, Resorts & Cruise Lines

2.6.5 Biodiversity Mitigating Actions

This question requires publicly available information.

Does the company have mitigating actions to reduce dependency and impact on biodiversity and are they available publicly?

❍ Yes, the company has mitigating actions to reduce biodiversity impact and dependency. Please indicate where this information is available in **public reporting or corporate website**.

- ❑ Avoid
  Provide examples of avoidance measures which prevent impact or dependency from happening in the first place; eliminate the impact entirely.
- ❑ Reduce
  Provide examples of reduction measures which minimize impacts, but without necessarily eliminating them.
- ❑ Regenerate
  Provide examples of regeneration measures which improve existing processes' biophysical function and productivity of an ecosystem or its components
- ❑ Restore
  Provide examples of restoration measures which initiate or accelerate the recovery of an ecosystem with respect to its health, integrity, and sustainability, with a focus on permanent changes in state
- ❑ Transform
  Provide examples of transformation measures which take actions contributing to system-wide change, notably to alter the drivers of nature loss, e.g., through technological, economic, institutional, and social factors and changes in underlying values and behaviours

❍ No, the company does not publicly report on biodiversity mitigating actions.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to assess what relevant actions a company has taken in its operations that consider the well-being of nature. These mitigation actions include Avoid, Reduce, Regenerate, Restore, and Transform. Nature forms the basis of human well-being, and it is the cornerstone of all economic activity. Degradation of ecosystems and the hindrance of ecosystem services productivity has a material and all-encompassing effect on business. Without it, businesses are left lacking the ecosystem services and the natural capital necessary to function. We are asking companies this question to show their adaptability and willingness to lead. Additionally, emerging regulations, standards, and frameworks solidify the demand for asking companies to disclose mitigating actions. Ultimately, any environmental impacts that can be avoided should be; however, when this is not possible, a company is expected to reduce its impacts. Regenerate and Restore are the actions needed to (1) remediate impacts on nature that cannot be avoided or reduced, and (2) achieve measurable positive outcomes for nature, as a part of achieving societal goals. While these actions—avoiding, reducing, regenerating, and restoring—are critical to minimize and contain the pressures fuelling nature loss, transformative actions are also necessary to tackle the fundamental drivers of nature loss. Drivers include the dominant belief and value systems of individuals and organizations which persist today and influence decision-making. Key Definitions Mitigation Hierarchy: A framework to help companies minimize negative impacts on nature with a long-term outlook. This prioritized approach guides companies to first, avoid the impacts, and if not possible, to limit or reduce impacts on nature, and next, to hold themselves accountable for restoring areas and ecosystems adversely impacted by business operations. Additionally, the option to offset or compensate, aims to compensate for any residual, adverse impacts after full implementation of the previous three steps of the mitigation hierarchy. Building on this, companies might take transformative actions that address the socio-economic systems in which organizations are embedded and currently accelerate biodiversity loss. Avoid: The steps that have been taken to prevent environmental impacts. These could be either based on dependencies, impacts, or both. The most obvious type of avoidance example would be forgoing an impactful activity altogether; however, companies can utilize spatial, technological, and temporal actions when processes are a necessity. - Spatial: Avoid implementing activities within or sourcing from a particular area - Technological: Avoid impacts on nature through employing alternative project design, using a different process, choosing a different technology, or using different chemical inputs (i.e., pesticides or fertilizers) - Temporal: Avoid implementing activities during a particular season or time period (i.e., pollution control technology or using recycled inputs) Reduce: The actions taken by a company to minimize or reduce their impact or dependency on nature. Reduction examples might include production process changes, product design changes, product stewardship, business model changes, sourcing/supplier engagement,

etc. Regenerate: The actions taken to increase ecological productivity in relation to nature's contribution to people. Regenerative activities are usually most compatible with ecosystems currently in use by humans and do not require a reclassification of the land/seascape, like agriculture, aquaculture, and agroforestry. Restore: Restoration measures aim to return an area to the original ecosystem that was present before impacts, whereas rehabilitation only aims to restore basic ecological functions and/or ecosystem services – such as through planting trees to stabilize bare soil. Rehabilitation and restoration are frequently needed towards the end of a project's life cycle but may be possible in some areas during operation. Examples may include supporting species recovery or ecological restoration of specific sites. Transform: The actions that a company takes in order to address the fundamental drivers of nature loss. This refers to rejecting the dominant belief and value systems that prevail today which have led to biodiversity loss. How do companies act as environmental stewards by protecting nature and human well-being and improving the functioning of real and financial economies? Examples might include new partnerships across supply chains and sectors, investment in the landscapes and seascapes where they operate, and lobbying the government to raise its policy ambition for nature and climate change. Impact: Can be a positive or negative contribution of a company toward the state of nature. Examples might include pollution of air, water, soil; the fragmentation or disruption of systems and natural habitats; and the alteration or ecosystems. Dependency: Aspects of nature's contributions to people that a person or organization relies on to function. This might include water flow and quality regulation; regulation of hazards like floods and fires; pollination; and carbon sequestration. Data Requirements This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. This question may be marked "Not applicable" for companies that can credibly demonstrate in a comprehensive comment that their company has: - No impact on biodiversity in its own operations - No impact on biodiversity in the company's key raw material supply chains - No impact at the use-phase or end-of-life of products/services use - No financing activities which impact or depend on biodiversity Industry-Specific Guidance: Utilities (ELC, GAS, MUW): - ELC & GAS: Utilities that have no power generation or transmission business or are only in electricity/gas distribution should mark "Not applicable" and provide an explanation in the comment box. - MUW industry: Pure water utilities should mark "Not applicable" and provide an explanation in the comment box. Real Estate (REI & REM) - Companies that have not marked 'Development of major renovation and new construction' as one of the main activities of the business in question '0.1 Denominator Area' should mark "Not applicable". - Companies that have marked 'Development of major renovation and new construction' as one of the main activities of the business in question '0.1 Denominator Area' but are only operating in urban environments should mark "Not applicable" and provide an explanation in the comment box. Consumer Discretionary (CNO, TRT) Companies in the following industries that are only providing online services should mark "Not applicable" and provide an explanation in the comment box. - CNO Casinos & Gaming industry - TRT Hotels, Resorts & Cruise Lines References Taskforce on Nature-Related Financial Disclosure (TNFD): https://framework.tnfd.global/disclosure-recommendations/strategy/ Science-based Targets for Nature (SBTN) Initial Guidance for Business: https://sciencebasedtargetsnetwork.org/wp-content/uploads/2020/11/Science-Based-Targets-for-Nature-Initial-Guidance-for-Business.pdf Cross Sector Biodiversity Initiative: A cross-sector guide for implementing the Mitigation Hierarchy: http://www.csbi.org.uk/wp-content/uploads/2017/10/CSBI-Mitigation-Hierarchy-Guide.pdf

2.6.6 MSA Biodiversity

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:

Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

3 Social Dimension

3.1 Labor Practices

Employees represent one of a company's most important assets. Maintaining good relations with employees is essential for the success of businesses' operations, particularly in industries characterized by organized labor. Beyond providing a safe and healthy working environment, companies should support fair treatment practices such as guaranteeing diversity, ensuring equal remuneration and supporting freedom of association. In accordance with international standards on labor and human rights, companies are increasingly expected to adhere to and apply these standards equally across all operations within the organization. Furthermore, growing customer awareness leads to higher expectations from companies in their role as global corporate citizens and their ability to drive sustainable business practices forward.
The key focus of the criterion is on gender diversity in management, equal remuneration, and freedom of association.

3.1.1 Living Wage Commitment

Additional credit may be granted for publicly available evidence.

Does your company have a commitment to pay a living wage to the employees of its own operations/ contractors/suppliers/franchisee?

❍ We have a measurable public commitment to pay the employees of our own operations/suppliers/ contractors/franchisees a living wage.
  ❏ Our commitment is time-bound. Target year for full implementation of the commitment:

❍ We have a measurable public commitment to assess whether the employees of our own operations/ contractors/suppliers/franchisees are paid a living wage.
  ❏ Our commitment is time-bound. Target year for full implementation of the commitment:

❍ We have made an internal measurable commitment to assess whether employees of our own operations/ contractors/suppliers/franchisees are paid a living wage which is not yet public.
  ❏ Our commitment is time-bound. Target year for full implementation of the commitment:

❍ No, we do not have a public commitment to pay our employees/contractors/suppliers/franchisees a living wage *or* to assess if they are paid a living wage.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is to evaluate whether your company has made a commitment to assess the wage level or pay a living wage to the employees of your own operations/suppliers/contractors/ franchisees. Key Definitions Living wage: Minimum pay received for the basic number of working hours and required to ensure coverage of workers and their families' basic needs. The living wage consists of the base salary and excludes bonuses and overtime (Fair Wage Network). For the purpose of this question, the living wage methodology should include at least the following three basic expenses (all): food, housing and clothing. Additional expenses include but are not limited to health, transportation, personal care items, childcare and

education. Minimum wage: The minimum amount of remuneration that an employer is required to pay all wage earners for the work performed during a given period, which cannot be reduced by a collective agreement or an individual contract (International Labour Organization). This definition refers to the binding nature of minimum wages, regardless of the method of fixing them. Minimum wages can be set by statute, a decision of a competent authority, a wage board, a wage council, or by industrial or labour courts or tribunals. Minimum wages can also be set by giving the force of law to provisions of collective agreements. Following this definition, minimum wages exist in more than 90 per cent of the International Labour Organisation's (ILO) member States. (International Labour Organization). Please note that in this question, we are specifically assessing whether companies have a commitment to assess whether they pay a living wage, not the minimum wage. Evidence of adhering to the minimum wage will not be accepted in this question. “We have a public commitment to assess whether our employees/contractors/suppliers/franchisees are paid a living wage”. By “assess” active calculations using a living wage methodology to determine whether your employees, contractors etc. are paid a living wage. A commitment to pay these groups a living wage is the following step after conducting the living wage assessment to close the gap in those countries where the pay is not at the living wage and pay a living wage to those groups. Data Requirements Please provide evidence that your commitment is available in your public reporting or on your corporate website. Please note to receive credit for a public commitment your company needs to have made the commitment to one or more groups (employees of own operations/ suppliers/contractors/franchisees). If your commitment is not yet publicly available, please tick the third box “We have made a commitment to assess whether our employees/contractors/suppliers/franchisees are paid a living wage which is not yet public” and attach supporting evidence. Please note options ticked without a document providing evidence will not be accepted. If your company has a commitment to assess whether a group is paid a living wage AND a commitment to pay a group a living wage, please mark the first option, a commitment to pay a living wage. Please note: If you have less than 100 employees or no employees in your organization, then please mark the question as “Not applicable”. References Organizations and institutions that calculate living wage thresholds include but are not limited to: Fair Wage Network https://fair-wage.com/ Living Wage Foundation https://www.livingwage.org.uk/accredited-living-wage-employers https://www.livingwage.org.uk/sites/default/files/Living-wage-calculations%5B1%5D_0_0.pdf MIT - Living Wage Calculator https://livingwage.mit.edu/ Ethical Trading Initiative https://www.ethicaltrade.org/act-initiative-living-wages Asia Floor Wage Alliance https://asia.floorwage.org/ Anker Methodology - BSCI standard audits https://www.amfori.org/sites/default/files/Annex%209%20How%20to%20Promote%20Fair%20Remuneration.pdf Business for Social Responsibility (BSR) https://www.bsr.org/en/our-insights/blog-view/why-is-living-wage-so-complex https://www.bsr.org/en/our-insights/blog-view/implementing-a-living-wage-program

3.1.2 Living Wage Methodology

Additional credit may be granted for publicly available evidence.

Does your company use a living wage methodology to assess the wage level of own employees/contractors/suppliers/franchisees and ensure that they are paid a living wage? Please provide supporting evidence and indicate if the information is available in your public reporting or corporate website.

❍ Yes, our company uses a living wage methodology to assess the wage level of our employees/contractors/suppliers/franchisees.
  Please name and describe the living wage methodology used by your company and attach supporting evidence if available:

  ❑ We publicly report on our living wage methodology. Please indicate in the reference box above where this information is publicly available.

  Coverage of Living Wage Assessment
  What percentage of your operations does the living wage assessment cover? (Within the living wage methodology you use)
  Please select the coverage of your living wage assessment in the last fiscal year from the dropdown list below: (For those options that you do not have the question, please select not applicable, see the info text for more information.)

Groups	Coverage of your living wage assessment
❍ Own operations/employees ❍ Not applicable	❍ >75% of FTEs or business operations ❍ 50-75% of FTEs or business operations ❍ 25-50% of FTEs or business operations ❍ <25% of FTEs or business operations ❍ No assessment completed
❍ Suppliers ❍ Not applicable	❍ >75% of critical tier 1 suppliers ❍ 50-75% of critical tier 1 suppliers ❍ 25-50% of critical tier 1 suppliers ❍ <25% of critical tier 1 suppliers ❍ No assessment completed
❍ Contractors ❍ Not applicable	❍ >75% of contractors ❍ 50-75% of contractors ❍ 25-50% of contractors ❍ <25% of contractors ❍ No assessment completed
❍ Franchisees ❍ Not applicable	❍ >75% of franchisees ❍ 50-75% of franchisees ❍ 25-50% of franchisees ❍ <25% of franchisees ❍ No assessment completed

❍ No, we do not use a living wage methodology.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is to assess whether your company uses a living wage methodology to determine the wage level of your own employees, contractors, suppliers or franchisees and ensure that they are paid a living wage. Key Definitions Living wage: Minimum pay received for the basic number of working hours and required to ensure coverage of workers and their families' basic needs. The living wage consists of the base salary and excludes bonuses and overtime (Fair Wage Network). For the purpose of this question, the living wage methodology should include at least the following three basic expenses (all): food, housing and clothing. Additional expenses include but are not limited to health, transportation, personal care items, childcare, and education. Minimum wage: The minimum amount of remuneration that an employer is required to pay wage earners for the work performed during a given period, which cannot be reduced by a collective agreement or an individual contract (International Labour Organization) This definition refers to the binding nature of minimum wages, regardless of the method of fixing them. Minimum wages can be set by statute, a decision of a competent authority, a wage board, a wage council, or by industrial or labour courts or tribunals. Minimum wages can also be set by giving the force of law to provisions of collective agreements. Following this definition, minimum wages exist in more than 90 per cent of the International Labour Organisation's (ILO) member States. (International Labour Organization) Data Requirements Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: public disclosure of the living wage methodology used by the company. If your company uses a third-party living wage methodology, please provide evidence that the name of the methodology is available in your public reporting or on your corporate website. Please note that in this question, we are specifically assessing whether companies use a living wage methodology to assess whether they pay a living wage, not the minimum wage. Evidence of adhering to the minimum wage

will be not accepted in this question. Please mark the groups that are not covered in your questionnaire as "Not applicable" in the table. For example, if you have the Living Wage Methodology and Living Wage Supplier questions only, please mark the coverage of Employees, Contractors and Franchisees as "Not applicable" in the relevant dropdowns. Please only mark the coverage for the groups of questions included in your questionnaire. Please note: If you have less than 100 employees or no employees in your organization, then please mark the question as "Not applicable". References Organizations and institutions that calculate living wage include but are not limited to: Fair Wage Network https://fair-wage.com/ Living Wage Foundation https://www.livingwage.org.uk/accredited-living-wage-employers https://www.livingwage.org.uk/calculation MIT - Living Wage Calculator https://livingwage.mit.edu/ Ethical Trading Initiative https://www.ethicaltrade.org/act-initiative-living-wages Asia Floor Wage Alliance https://asia.floorwage.org/ Anker Methodology - BSCI standard audits https://www.amfori.org/sites/default/files/Annex%209%20How%20to%20Promote%20Fair%20Remuneration.pdf Business for Social Responsibility (BSR) https://www.bsr.org/en/our-insights/blog-view/why-is-living-wage-so-complex https://www.bsr.org/en/our-insights/blog-view/implementing-a-living-wage-program

3.1.3 Discrimination & Harassment

This question requires publicly available information.

Does the company have a policy on non-discrimination and anti-harassment at a group level and is it available publicly?

❍ Yes, the company has a group-wide policy on non-discrimination and anti-harassment and it covers the following measures. Please indicate where this information is available in **public reporting or corporate website.**

- ❑ Explicit statement prohibiting harassment:
  - ❑ Sexual harassment
  - ❑ Non-sexual harassment
- ❑ Zero tolerance policy for discrimination
- ❑ Trainings for all employees on discrimination or harassment in the workplace
- ❑ Defined escalation process for reporting incidents specific to discrimination and/or harassment
- ❑ Corrective or disciplinary action taken in case of discriminatory behavior or harassment

❍ No, the company does not publicly report on a group-wide policy for non-discrimination and anti-harassment.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:

Question Rationale The purpose of this question is to evaluate the quality of the company's non-discrimination and anti-harassment policy. According to the International Labor Organization (ILO), discrimination based on the mentioned identity markers is a violation of human and labor rights. Furthermore, diverse companies with strong non-discriminatory practices have been proven to perform better in terms of innovation, efficiency, productivity, employee engagement, and talent attraction and retention, thus making anti-discrimination practices a key strategic topic for companies. Key Definitions Discrimination: Discrimination is defined as the act and the result of treating people unequally by imposing unequal burdens or denying benefits, instead of treating each person fairly on the basis of individual merit. Discrimination can also include harassment. Harassment: Harassment is defined as a course of comments or actions that are unwelcome, or should reasonably be known to be unwelcome, to the person towards whom they are addressed. Non-sexual harassment includes but is not exclusive to mobbing and bullying, while sexual harassment includes a sexual component. Zero tolerance: Zero-tolerance policies against harassment and discrimination dictate that any allegations are taken seriously and handled confidentially and sympathetically. If allegations are confirmed, remedial action, disciplinary action, dismissal, or legal action will be taken. Defined escalation process: System consisting of specific procedures, roles, and rules for receiving complaints and providing remedy. Grievance mechanisms are also accepted here. It should be specified in the company's public domain that discrimination and harassment incidents are to be reported through the defined escalation process. Corrective action: Corrective action is a process of communicating with the employee and taking active measures to improve unacceptable behavior. Disciplinary action: A disciplinary action is a reprimand or corrective action in response to employee misconduct, rule violation, or poor performance. Depending on the severity of the case, a disciplinary action can take different forms, including a verbal warning, a written warning, a poor performance review or evaluation, a reduction in rank or pay, and termination. Data Requirements This question requires publicly available information. We expect companies to have a statement explicitly prohibiting both sexual and non-sexual harassment. We expect the company's policies and measures to be explicitly relevant to discrimination and harassment. A simple mention of discrimination in the Codes of Conduct is not considered sufficient. If discrimination and harassment are included in trainings, escalation processes, and disciplinary actions together with other breaches of the Codes of Conduct, it should be mentioned that each aspect also covers discrimination and harassment specifically. Please note: If you have less than 100 employees or no employees in your organization, then please mark the question as “Not applicable”. References ILO: Convention no. 111 ILO: Business, Discrimination and Equality

3.1.4 Workforce Breakdown: Gender

Additional credit may be granted for publicly available evidence.

Does your company monitor the following indicators regarding workforce gender diversity? If so, please complete the table. Please provide the coverage reported on as a percentage of FTEs and attach supporting public evidence where indicated if available.
Please also indicate whether you have set a public target for women representation. We expect companies to have set at least one public target for one representation level in order to meet our requirements for the targets. We do not expect companies to have targets for each level of representation.

❍ Yes, we monitor the following indicators:
Please select the coverage of the data reported on as a % of FTEs:
- ❍ >75% of FTEs
- ❍ 50-75% of FTEs
- ❍ 25-50% of FTEs
- ❍ <25% of FTEs

Diversity Indicator	Percentage (0 - 100 %)	Public Target
Share of women in total workforce (as % of total workforce)	❏ Public reporting available:	Target year: ❏ Public reporting:
Share of women in all management positions, including junior, middle and top management (as % of total management positions)	❏ Public reporting available:	Target year: ❏ Public reporting:
Share of women in junior management positions, i.e. first level of management (as % of total junior management positions)	❏ Public reporting available:	Target year: ❏ Public reporting:
Share of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total top management positions)	❏ Public reporting available:	Target year: ❏ Public reporting:

Diversity Indicator	Percentage (0 - 100 %)	Public Target
Share of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.)	❏ Public reporting available:	Target year: ❏ Public reporting:
Share of women in STEM-related positions (as % of total STEM positions)	❏ Public reporting available:	Target year: ❏ Public reporting:

❍ No, we do not monitor the gender breakdown of our workforce.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale We assess various Labor KPIs of an organization to determine not only the quality, but also the transparency of its reporting on diversity issues. Gender diversity can improve a company's performance as it increases the likelihood of bringing people with different types of knowledge, views and perspectives together. This diversity results in better innovative and problem-solving skills, improves talent attraction and retention, increases employee engagement and results in higher efficiency. Several initiatives have already been taken by shareholders and governments to increase the share of women in the workforce and in leadership positions. Companies who are early adopters of inclusive hiring and retention practices will therefore benefit from positive recognition and lower compliance costs in the future. This question specifically assesses workforce gender diversity by asking about the proportion of women at different levels of responsibility. We expect companies to also commit to gender balance across the talent pipeline by setting targets for the levels of representation where they face the greatest challenges. This question looks at the companies' ability to disclose this data, as well as its performance compared to its industry peers and its ability to retain women talent. Key Definitions The definitions provided below are guidelines that should be followed as closely as possible. If a different definition is used, this should be explained accordingly and a consistent definition should be used in any other questions that may require information about organizational structures. Gender identity: Each person's deeply felt internal and individual experience of gender, which may or may not correspond to the sex assigned at birth, including the personal sense of the body (which may involve, if freely chosen, modification of bodily appearance or function by medical, surgical or other means) and other expressions of gender, including dress, speech and mannerisms (European Institute for Gender Equality). In this question, we refer to employees who self-identify as women, i.e., who consider their gender identity to be woman. Management positions: This refers to all levels of management, including junior, middle and senior level management. Junior management positions: refer to first-line managers, junior managers and the lowest level of management within a company's management hierarchy. These individuals are typically responsible for directing and executing the day-to-day operational objectives of organizations, conveying the directions of higher level officials and managers to subordinate personnel. Middle management positions: refer to managers who head specific departments (such as accounting, marketing, production) or business units, or who serve as project managers in flat organizations. Middle managers are responsible for implementing the top management's policies and plans and typically have two management levels below them. Top management positions: refer to management positions with a reporting line at most two levels away from the CEO. They include individuals who plan, direct, and formulate policies, set strategy, and provide the overall direction of enterprises/organizations for the development and delivery of products or services, within the parameters approved by boards of directors or other governing bodies. Revenue-generating functions: refer to line management roles in departments such as sales, or that contribute directly to the output of products or services. It excludes support functions such as HR, IT, Legal. May also be referred to as roles that have P&L responsibility. STEM: Science, technology, engineering and mathematics. STEM workers use their knowledge of science, technology, engineering or mathematics in their daily responsibilities. To be classified as a STEM employee, the employee should have a STEM-related qualification and make use of these skills in their operational position. Positions include, but are not limited to, the following: Computer programmer, web developer, statistician, logistician, engineer, physicist, scientist. Coverage: The coverage corresponds to the scope of the data reported on. For example, if a company only reports on its employees in one country,

and these employees represent X% of the total workforce, then the company should select the bracket which includes this X%. Please use a consistent coverage for all indicators. Data Requirements Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering each of the following aspects of this question: - Women in the total workforce - Women in all management positions - Women in junior management positions - Women in top management positions - Women in revenue-generating positions - Women in STEM-related positions We expect companies to have set at least one public target for one representation level in order to meet our requirements for the targets. We do not expect companies to have public targets for each level of representation, but only for one level. This target needs to be publicly available or will not be considered as relevant in the scoring of this question. Please note: If you have less than 100 employees or no employees in your organization, then please mark the question as “Not applicable”. References - The gender equality questions were developed in collaboration with EDGE, leveraging its robust research on gender equality. EDGE is the leading global assessment methodology and business certification standard for gender equality. It measures where organizations stand in terms of gender balance across their pipeline, pay equity, effectiveness of policies and practices to ensure equitable career flows as well as inclusiveness of their culture. Launched at the World Economic Forum in 2011, EDGE has been designed to help companies not only create an optimal workplace for women and men, but also benefit from it. EDGE stands for Economic Dividends for Gender Equality and is distinguished by its rigor and focus on business impact. EDGE Certification’s diverse customer base consists of 200 large organizations in 44 countries across five continents, representing 29 different industries and employing globally more than 2.4 million employees - ILO convention No. 111

3.1.5 Workforce Breakdown: Race/ Ethnicity & Nationality

Additional credit may be granted for publicly available evidence.

Does your company provide a breakdown of its workforce according to racial and ethnic self-identifications, or nationality? Please refer to the information button for further guidance on which option to select.
Please provide the coverage reported on as a percentage of FTEs and attach supporting public evidence where indicated if available.

❍ At least 20% of our workforce is based in the US and we monitor the breakdown of our workforce according to ethnic and racial indicators.
Please select the coverage of the data reported on as a % of FTEs:
 - ❍ >75% of FTEs
 - ❍ 50-75% of FTEs
 - ❍ 25-50% of FTEs
 - ❍ <25% of FTEs

Breakdown	Share in total workforce (as % of total workforce)	Share in all management positions, including junior, middle and senior management (as % of total management workforce)
Asian		
Black or African American		
Hispanic or Latino		
White		
Indigenous or Native		
Other, please specify:		

❏ This information is publicly available. Please provide supporting evidence:

❍ Less than 20% of our workforce is based in the US and we monitor the breakdown of our workforce according to under-represented and structurally disadvantaged ethnic and racial minorities. If you are not able or allowed to provide such a breakdown, please report on the breakdown of your workforce based on nationality. Please fill in the table below with the relevant categories used.

❏ We report on the breakdown of our workforce based on ethnic and racial minorities. Please specify the ethnic and racial categories in the table below.

❏ We are not able or allowed to report on ethnic and racial minorities, and therefore provide a breakdown based on nationality. Please specify the nationalities which make up the highest percentage of your workforce in the table below.

❏ This information is publicly available. Please provide supporting evidence:

Please select the coverage of the data reported on as a % of FTEs:

❍ >75% of FTEs

❍ 50-75% of FTEs

❍ 25-50% of FTEs

❍ <25% of FTEs

Breakdown based on, please specify:	Share in total workforce (as % of total workforce)	Share in all management positions, including junior, middle and senior management (as % of total management workforce)
Category name:		
Category name:		
Category name:		
Category name: ❏ Not relevant		
Category name: ❏ Not relevant		
Category name: ❏ Not relevant		

❍ No, we do not monitor the breakdown of our workforce according to ethnic or racial minorities.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Provisions on equality and non-discrimination are enshrined in international human rights law and in the constitutions and legislations of most countries. Nonetheless, many people continue to face prejudice, harassment, and discrimination because of their ethnic or racial origins. According to the OECD, the collection of accurate and comprehensive data on diversity is therefore central to providing information on the racial and ethnic breakdown to implementing, monitoring, and evaluating practices and policies that aim to address disadvantages and promote equal opportunities in all sectors of society. To achieve the optimum mix of skills, backgrounds, and experience, workforce diversity needs to go beyond discussing the percentage of women to also include other diversity indicators. Collecting and analyzing data on racial and ethnic diversity is difficult but not impossible. This question seeks to encourage companies to measure

the racial and ethnic composition of their workforce in order to understand whether it fairly represents the broader demographic composition of their geographical locations. Collecting and disclosing this data is key to identifying any practices of discrimination or unequal opportunities and provides an important indicator to shareholders that diversity and inclusion are considered as high on the corporate agenda. Indeed, the attention of shareholders and regulatory agencies is now expanding to include diversity factors such as ethnic and racial diversity. Companies that are early adopters of inclusive hiring and retention practices and are transparent about these indicators will therefore benefit from positive recognition and lower compliance costs in the future. Key Definitions Self-identification: This refers to the assigning of a particular characteristic or categorization to oneself. In this question, we ask for the proportion of employees who self-identify as such, meaning that they have expressed their identification with this characteristic rather than having been assigned it by others based on physical or other attributes. Structurally disadvantaged racial and ethnic minorities: Minorities that experience a higher risk of poverty, social exclusion, discrimination, and violence than the general population, based on race or ethnicity. Structural disadvantage refers to disadvantages experienced as a result of the way society functions, for example how institutions are organized, who has power, how resources are distributed, how people relate to each other, etc. This question focuses on such minorities. Race: In the absence of any internationally agreed definition, race is most often statistically characterized in terms of phenotype and appearance (e.g., skin colors), or with regard to ancestry. This should not be understood as an attempt to trace the definition of race to biological, anthropological, or genetic factors but rather to (somewhat artificially) distinguish it from the concept of ethnicity. (OECD, 2018) Ethnicity: Describes a shared culture: the practices, values, and beliefs that characterize those belonging to a community. This multidimensional concept acts as an umbrella term encompassing language, religious traditions, and others (United Nations, 2017). A number of related concepts, including ancestry, citizenship, and nationality, may overlap with ethnicity. However, ethnicity is not the same as nationality or citizenship, nor it is a measure of biology or genes. (OECD, 2018) Indigenous identity: While no universal definition exists in international law, the term is used to refer to “tribal peoples whose social, cultural and economic conditions distinguish them from other sections of the national community, and whose status is regulated (wholly or partially) by their own customs or traditions or by special laws or regulations; and to peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country (or a geographical region thereof) at the time of conquest, colonization or establishment of present state, and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions” (ILO, 1989). Migrant background/origin: A person who has migrated into their present country of residence; and/or previously had a different nationality from their present country of residence; and/or at least one of their parents previously entered their present country of residence as a migrant (European Commission). In some countries, migrant origins are used as a proxy for ethnicity. Foreign origin: A person who was born outside of the country of residence; and/or holds another nationality from their present country of residence; and/or at least one of their parents were born outside of the country of residence or hold nationality from another country. In some countries, foreign origins are used as a proxy for ethnicity. Nationality: Generally defined as being a member of a given state. Nationality can be acquired by birth or adoption, marriage, descent, or naturalization. Based on international conventions, every sovereign state is entitled to determine who can be a national of their country. Coverage: The coverage corresponds to the scope of the data reported. For example, if a company only reports on its employees in one country, and these employees represent X% of the total workforce, then the company should select the bracket which includes this X%. If the company gave the opportunity to self-report to its employees, but a proportion of these employees have actively decided to refrain from providing this personal data, the proportion of these employees can still be included as part of the coverage. Data Requirements In Europe, according to Article 9 of the GDPR, it is prohibited to process personal data revealing racial or ethnic origin, except if the data subject has given explicit consent to the processing of those personal data, provided this is not prohibited by national law. Other exemptions exist, such as reasons of substantial public interest which might include statistical research purposes for equality of opportunity and treatment. However, if as a result, your company does not collect racial or ethnic data, please report on the nationalities which make up the highest percentage of your employees, providing the name of each nationality in each “category name” text box. “Not applicable” will not be accepted, as we expect companies to report on the breakdown of nationalities. We expect companies to report on at least three different categories (racial or ethnic categories, or nationalities) in order to score full points for this question. The coverage provides an indication of the scope of the data reported on but is not considered in the scoring of this question as we recognize that the data is complex to consolidate at the global level. Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering at least one level of responsibility for at least three minority groups. If your company has more than 20% of its workforce in the US, then we require you to select the first option and report according to the categories defined in the table. We expect public disclosure in at least three categories. If more than 20% of your workforce is in the US, but you also have employees in other parts of the world, please select the coverage bracket which covers your employees in the US. You will not be penalized for not reporting on the full coverage of your FTEs as we recognize that the data is complex to consolidate at the global level. If your company has less than 20% of its workforce in the US, please select the second option and fill in the table according to the relevant categories for the highest share of your workforce. We expect public disclosure in at least three categories. Please select the coverage bracket which covers the scope of employees you are reporting on. You will not be penalized for not reporting on the full coverage of your FTEs as we recognize that the data is complex to consolidate at the global level. If your company has less than 20% of its workforce in the US and you are unable or not allowed to report on ethnic and racial indicators, please select the second option and report on the nationalities which make up the highest share of your workforce. Please note that this is not the preferred option as nationality is an imperfect proxy for the diversity indicator assessed in this question. We do not accept disclosure on the geographical spread of the workforce, here we refer to the nationalities of the employees rather than their geographical location. We expect disclosure on at least three different nationalities. Please note: If you have less than 100 employees or no employees in your organization, then please mark the question as “Not applicable”. References ILO convention No. 111 GDPR Article 9

3.1.6 Gender Pay Indicators

Additional credit may be granted for publicly available evidence.

Does your company monitor and disclose the results of your gender pay gap or equal pay assessment? If your company conducts both, please select the option with the highest coverage.

❍ We monitor and disclose the results of our equal pay analysis.
  Currency:

  Please provide the coverage reported on (as a % of FTEs):
  ❍ >75% of FTEs
  ❍ 50-75% of FTEs
  ❍ 25-50% of FTEs
  ❍ <25% of FTEs

Employee Level	Average Women Salary	Average Men Salary
Executive level (base salary only)		
Executive level (base salary + other cash incentives)		
Management level (base salary only)		
Management level (base salary + other cash incentives)		
Non-management level (base salary only)		

  ❑ If the equal pay information (or the ratios) is publicly reported, please provide the relevant URL.
  ❑ Our equal pay assessment is third-party verified. Please provide supporting evidence:

❍ We monitor and disclose the results of our gender pay gap analysis.
  ❑ If the gender pay gap information is publicly reported, please provide the relevant URL.
  Please provide the coverage reported on (as a % of FTEs):
  ❍ >75% of FTEs
  ❍ 50-75% of FTEs
  ❍ 25-50% of FTEs
  ❍ <25% of FTEs

Indicator	Difference between men and women employees (%)
Mean gender pay gap	
Median gender pay gap	
Mean bonus gap	
Median bonus gap	

❑ Our gender pay gap assessment is third-party verified. Please provide supporting evidence:

❍ We conduct gender pay assessments but do not disclose the results. Please provide supporting qualitative evidence:

❍ We do not conduct gender pay assessments.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale This question assesses a company's pay practices by evaluating the results of its gender pay assessments. An increasing number of countries are adopting regulations which require companies to conduct such pay assessments and to disclose the results, making this topic of high strategic importance. Furthermore, unequal remuneration and gender pay gaps pose a threat to a company's ability to attract and retain women talent, lowers employee engagement, and can lead to reputationally damaging controversies. Key Definitions Executive level: Employees who have an executive function and play a strategic role within an organization. They hold senior positions and impact company-wide decisions. Executives usually report directly to the CEO, and the CEO is included in the definition of executive level. Management level: All management-level positions from first-line/junior managers up to top/senior managers with a reporting line 2 levels or less from the CEO, but excluding executive-level positions. Managerial functions are those that involve planning, policy-making, strategizing, leading, and controlling. Non-management level: Employees in charge of executionary functions, such as production and administrative positions. These employees have limited or no managerial role. Other cash incentives: These are monetary incentives paid on top of the employee's regular salary to reward employees for job performance or longevity. These incentives have an explicit monetary value and can include rewards such as bonuses and stock options. Equal pay: Equal pay compares the salary of men and women who have the same or equivalent positions to assess whether they are paid the same for equal work. Gender pay gap: The gender pay gap is the difference in average gross hourly earnings between women and men – it therefore assesses the difference in pay at the aggregated level. Calculated this way, the gender pay gap does not take into account all the different factors that may play a role, for example, education, hours worked, type of job, career breaks, or part-time work. However, it reflects the work that women do and their position in the company hierarchy, therefore also providing an indicator of equality of opportunities to develop one's career and access higher-paid positions. Mean gender pay gap: The difference between the mean hourly rate of pay of male full-pay relevant employees and that of female full-pay relevant employees. Median gender pay gap: The difference between the median hourly rate of pay of male full-pay relevant employees and that of female full-pay relevant employees. Mean bonus gap: The difference between the mean bonus paid to male relevant employees and that paid to female relevant employees. Median bonus gap: The difference between the median bonus paid to male relevant employees and that paid to female relevant employees. Coverage: Please select the coverage range on which you are reporting. For example, if you are reporting on your employees in country ABC, and these employees make up 80% of your total workforce, please select the coverage range ">75%". Data Requirements Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence disclosing the metrics requested either for equal remuneration or for the gender pay gap. If your company conducts both equal pay and gender pay gap assessments, please select the option for which you have data for the highest proportion of your employees. Please note: If you have less than 100 employees or no employees in your organization, then please mark the question as "Not applicable". References International standards: ILO convention No. 111
The gender equality questions were developed in collaboration with EDGE, leveraging its robust research on gender equality. EDGE is the leading global assessment methodology and business certification standard for gender equality. It measures where organizations stand in terms of gender balance across their pipeline, pay equity, effectiveness of policies and practices to ensure equitable career flows as well as inclusiveness of their culture. Launched at the World Economic Forum in 2011, EDGE has been designed to help companies not only create an optimal workplace for women and men but also benefit from it. EDGE stands for Economic Dividends for Gender Equality and is distinguished by its rigor and focus on business impact. EDGE Certification's diverse

customer base consists of 200 large organizations in 44 countries across five continents, representing 29 different industries and employing globally more than 2.4 million employees. The study “Do Firms Respond to Gender Pay Gap Transparency?” (January 2019) examined the effect of pay transparency on the gender pay gap and firm outcomes by examining a 2006 policy change in Denmark that required firms to provide gender dis-aggregated wage statistics. Using detailed data and a differences-in-differences statistical approach, Bennedsen et al. found that the law indeed reduced the gender pay gap.

3.1.7 Freedom of Association

This question requires publicly available information.

What percent of your total number of employees are represented by an independent trade union or covered by collective bargaining agreements? Please indicate where this is available in your public reporting.
Please note: employees who are eligible but are not actually covered by collective bargaining agreements should be excluded from the count.

❍

% of employees represented by an independent trade union or covered by collective bargaining agreements:	Link to public reporting

❍ We do not track freedom of association metrics.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale We assess various Labor KPIs at an organization to determine the quality and transparency of its reporting. In line with ILO Convention No. 87 and No. 98, this question assesses if your company allows employees to join an independent trade union. Key Definitions Collective bargaining agreements: Written legal contracts between an employer and a union representing the employees. These agreements can be at the sector, national, regional, organizational, or workplace level. An independent trade union: A trade union which is not under the control of an employer or group of employers or of one or more employers' associations, and is free from interference by an employer or any such group or association. Data Requirements Percentage of employees covered by collective bargaining agreements: Employees who are eligible but are not actually covered by collective bargaining agreements should be excluded from the count. This question requires public evidence. Please note: If you have less than 100 employees or no employees in your organization, then please mark the question as “Not applicable”.

3.1.8 MSA Labor Practices

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality

of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

3.2 Human Rights

The questions in this criterion aim to assess whether or not companies are meeting the implementation requirements of the UN guiding principles for business and human rights.

3.2.1 Human Rights Commitment

This question requires publicly available information.

Does the company have a policy on its commitment to respect human rights at a company-wide level and is it available publicly?

❍ Yes, the company has policy on its commitment to respect human rights at a company-wide level. Please indicate where this information is available in **public reporting or corporate website.**

- ❏ A statement of commitment to respect human rights in accordance with internationally accepted standards
- ❏ A statement of commitment to prevent/respect at least:
  - ❏ human trafficking
  - ❏ forced labor
  - ❏ child labor
  - ❏ freedom of association
  - ❏ the right to collective bargaining
  - ❏ equal remuneration
  - ❏ discrimination
  - ❏ other rights

The policy also covers the following:

- ❏ Requirements for our own operations (employees, direct activities, products or services)
- ❏ Requirements for our suppliers
- ❏ Requirements for our partners

❍ No, the company does not publicly report on its commitment to respect human rights at a company-wide level.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to identify companies that have an active commitment to respect human rights in their business relationships in line with the UN Guiding Principles or another internationally accepted standard. The policy needs to be company-specific with a company-wide commitment and not just for a single site, business unit, or project. Following the most recent international developments in the field of corporate non-financial disclosures, we want to know not only the coverage of business human rights policies but what are the specific human rights issues considered within them and whether they highlight particular human rights for attention, whether the commitment is limited to a particular set of rights, encompasses all internationally recognized human rights, or encompasses all internationally recognized human rights but highlights some as needing particular attention according to the context in

which the company operates. This input will reinforce the understanding of a company's approach to human rights, building increased trust with different stakeholders and demonstrating international good business practices. Key Definitions Respecting human rights: - Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur - Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products, or services by their business relationships, even if they have not contributed to those impacts. Suppliers: Include brokers, consultants, contractors, distributors, franchisees or licensees, home workers, independent contractors, manufacturers, primary producers, sub-contractors, and wholesalers. Partners: Include agents, lobbyists and other intermediaries, joint venture and consortia partners, governments, customers, clients, and local communities. Human trafficking: The recruitment, transport, transfer, harboring, or receipt of a person by such means as threat or use of force or other forms of coercion, abduction, fraud, or deception for the purpose of exploitation. Forced labor: Forced labor can be understood as work that is performed involuntarily and under the menace of any penalty. It refers to situations in which persons are coerced to work through the use of violence or intimidation, or by more subtle means such as manipulated debt, retention of identity papers, or threats of denunciation to immigration authorities. Child labor: Work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that: - is mentally, physically, socially, or morally dangerous and harmful to children; and/ or - interferes with their schooling by depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work. Freedom of association: The right of workers and employers to form and join organizations of their own choosing Right to collective bargaining: The right of workers to bargain freely with employers is an essential element in freedom of association. Collective bargaining is a voluntary process through which employers and workers discuss and negotiate their relations, in particular terms and conditions of work. Equal remuneration: This means the principle of equal remuneration for men and women workers for work of equal value. Right to non-discrimination: The principle of non-discrimination seeks "to guarantee that human rights are exercised without discrimination of any kind based on race, color, sex, language, religion, political or other opinion, national or social origin, property, birth or other status such as disability, age, marital and family status, sexual orientation and gender identity, health status, place of residence, economic and social situation. Data Requirements This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. Only referring to or being a signatory to external entities such as the UN Global Compact (UNGC) or International Labour Organization (ILO) is not sufficient for the statement of commitment. A letter from your company to the UNGC is also not sufficient. We require a company-specific statement of commitment. Also, Modern Slavery Statements won't be accepted as human rights commitments. References Office of the High Commissioner for Human Rights: https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf Business & Human Rights Resource Center: https://www.business-humanrights.org/en/big-issues/un-guiding-principles-on-business-human-rights/ UN Global Compact guide to developing a policy: https://www.unglobalcompact.org/docs/issues_doc/human_rights/Resources/HR_Policy_Guide_2nd_Edition.pdf

3.2.2 Human Rights Due Diligence Process

This question requires publicly available information.

Does the company have a company-wide human rights due diligence process to proactively identify and assess potential impacts and risks relating to respecting human rights and is it available publicly?

❍ Yes, the company has a company-wide human rights due diligence process. Please indicate where this information is available in **public reporting or corporate website**.

- ❑ Risk identification in our own operations
- ❑ Risk identification in our value chain or other activities related to our business
- ❑ Risk identification in new business relations (mergers, acquisitions, joint ventures, etc.)
- ❑ We do a systematic periodic review of the risk mapping of potential issues

Please indicate the issues and vulnerable groups covered or identified in your due diligence risk identification process. Please attach public supporting evidence for all of the aspects covered.

Actual or potential human rights issues covered/identified:

Check all that apply and provide relevant evidence for each issue covered. We expect at least four issues to be covered.

- ❏ Forced labor
- ❏ Human trafficking
- ❏ Child labor
- ❏ Freedom of association
- ❏ Right to collective bargaining
- ❏ Equal remuneration
- ❏ Discrimination
- ❏ Others, please specify:

Groups at risk of human rights issues covered/identified:
Check all that apply and provide evidence for each group covered. We expect at least four groups to be covered.

- ❏ Own employees
- ❏ Women
- ❏ Children
- ❏ Indigenous people
- ❏ Migrant workers
- ❏ Third-party employees
- ❏ Local communities
- ❏ Others, please specify

- ❍ No, the company has yet to conduct any assessments but is developing a human rights due diligence process. Please provide information indicating the status and expected completion date.
- ❍ No, the company does not publicly report on its human rights due diligence process.
- ❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to assess whether your company has a due diligence process to proactively and systematically identify potential human rights impacts and where they could occur. Here we ask about the scope of your due diligence risk identification process, whether it covers only your own operations or also your value chain and other activities, and whether you perform a human rights due diligence process before entering into new business relationships (mergers, acquisitions, joint ventures, etc.). We also focus on the type of issues you’ve specifically addressed when carrying out the due diligence process and what type of vulnerable groups you’ve clearly considered throughout the process. A passive approach such as a whistle-blowing or confidential reporting system is not sufficient for this question. There is an increasing number of studies addressing the link between good corporate performance, human rights, and financial returns. For example, some studies indicate that businesses that properly address human rights issues are likely to have a more productive and more profitable workforce and avoid costly risks. (Baglayan, Basak & Landau, Ingrid & McVey, Marisa & Wodajo, Kebene. Good Business: The Economic Case for Protecting Human Rights, 2018) Key Definitions Adverse human rights impact: An “adverse human rights impact” occurs when an action removes or reduces the ability of an individual to enjoy his or her human rights. Human rights risks: The risks that a company's operations/activities/products pose to people's fundamental human rights. Human rights due diligence: Understood as the process through which enterprises can identify, prevent, mitigate, and account for how they address their actual and potential adverse impacts as an integral part of business decision-making and risk management systems. Due diligence can be included within broader enterprise risk management systems, provided that it goes beyond simply identifying and managing material risks to the enterprise itself, to include the risks of adverse impacts related to human rights. Data Requirements Supporting documentation should be recent, provide a clear description of the due diligence process, indicate the coverage of business activities, and demonstrate that it is an ongoing activity. The information should

be available in the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. For the actual or potential human rights issues identified, we expect evidence that some of the listed issues were identified or covered as part of the risk identification process. For the groups at risk, we expect public evidence on the vulnerable groups you have taken into account in the risk identification process (we expect public proof of having considered the specific risks faced by those groups or of having considered them as relevant stakeholders through the process). We do not expect all issues and all groups to be covered. The outcomes of conducting the risk identification process should be provided in the following “Human Rights Assessment” question. A passive approach such as a whistleblowing or confidential reporting system is not sufficient for this question. References OECD Guidelines for Multinational Enterprises, Chapter IV. https://www.oecd.org/daf/inv/mne/48004323.pdf OECD Due Diligence Guidance for Responsible Business Conduct. https://www.oecd.org/investment/due-diligence-guidance-for-responsible-business-conduct.htm

3.2.3 Human Rights Assessment

Has your company conducted an assessment of potential human rights issues across your business activities in the past three years?

❍ Yes, we have proactively conducted an assessment of potential human rights issues in the last 3 years. Please complete the table below related to the portion of activities assessed, the portion of activities where risks have been identified, and the portion of activities with mitigation actions taken. If any of the business categories are not material to your company, select "Not relevant" and provide an explanation.
If an entity has been assessed multiple times in the last three years, it should only be counted once.
Supporting evidence:

Category	A. % of total assessed in last three years	B. % of total assessed (column A) where risks have been identified	C. % of risk (column B) with mitigation actions taken
❍ **Own Operations** (including Joint Ventures where the company has management control) **Please select the basis for reporting (denominator): as a % of** ❍ FTEs ❍ Revenues ❍ Clients ❍ Investment Portfolio ❍ Sites ❍ Products ❍ Not relevant			
❍ **Contractors** and **Tier I Suppliers** (as a % of contractors or Tier I Suppliers) ❍ Not relevant			

Category	A. % of total assessed in last three years	B. % of total assessed (column A) where risks have been identified	C. % of risk (column B) with mitigation actions taken
❍ **Joint Ventures** (including stakes above 10%) (as a % of joint ventures) ❍ Not applicable. We do not have any joint ventures at stakes above 10%.			

❍ No, we have not conducted a human rights assessment in the last three years.

❍ Not applicable. Please provide an explanation in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is to assess the extent your company is proactively identifying where risks are and managing them. The process should consider the country contexts in which the organization operates, the potential and actual human rights impacts resulting from the organization’s activities, and the relationships connected to those activities. (source: https://www.unglobalcompact.org/docs/news_events/8.1/human_rights_translated.pdf). Key Definitions Own Operations: Include direct activities, own employees, own sites, own products/services Contractors and Tier I Suppliers: Include brokers, consultants, contractors, distributors, franchisees or licensees, home workers, independent contractors, manufacturers, primary producers, sub-contractors, and wholesalers. Joint ventures (including stakes above 10%): all joint ventures not included in Own Operations as defined above. Percentage of suppliers assessed in the last 3 years: This refers to the number of entities across the different categories of business activities that have been assessed in the last three years, divided by the total absolute number of entities within the different categories of business activities in the current year. If an entity has been assessed multiple times in the last three years, it should only be counted once. Data Requirements For information on their own operations, companies may choose the basis for reporting from the following options: % of FTEs, % of revenues, % of clients, % of investment portfolio, % of sites, or % of products. For information on contractors and Tier I suppliers, the basis for reporting should be the % of contractors and Tier I suppliers. For information on joint ventures, the basis for reporting should be the % of joint ventures. Supporting evidence: No document is required to support your response. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. References Office of the High Commissioner for Human Rights: https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf Business & Human Rights Resource Center: https://www.business-humanrights.org/en/big-issues/un-guiding-principles-on-business-human-rights/

3.2.4 Human Rights Mitigation & Remediation

This question requires publicly available information.

Does the company have measures to mitigate and remediate the negative impacts of human rights risks and is it available publicly?

❍ Yes, the company has measures to mitigate and remediate negative impacts of human rights risks. Please indicate where this information is available in **public reporting or corporate website**.

- ❏ Processes implemented to mitigate human rights risks
- ❏ The number of sites with mitigation plans

- ❑ The type of remediation actions taken

❍ No, the company does not publicly report on its human rights mitigation and remediation actions.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to know through concrete examples, what the reporting company has done during the reporting period to reduce the likelihood of negative impacts related to each human rights risk and what actions has it taken when the impact has already happened. In assessing human rights impacts, companies will have searched for both actual and potential adverse impacts. Potential impacts should be prevented or mitigated through the horizontal integration of findings across the business enterprise, while actual impacts – those that have already occurred – should be a subject for remediation. Key Definitions Mitigation actions: The mitigation of a negative human rights impact refers to actions taken to reduce the extent of the impact. The mitigation of a human rights risk refers to actions taken to reduce the likelihood that a potential negative impact will occur. Remediation actions: Here they are understood as processes that apply when the company has caused or contributed to a negative human rights impact (an actual violation has already happened) and through which it is able to help ensure that the people who were impacted receive an effective remedy. The remediating action aims to restore individuals or groups that have been harmed by a business's activities to the situation they would have been in had the impact not occurred. Where this is not possible, it can involve compensation or other forms of remedy that try to make amends for the harm caused. These outcomes may take a range of forms such as apologies, restitution, rehabilitation, financial or non-financial compensation, and punitive sanctions (whether criminal or administrative, such as fines), as well as the prevention of harm through, for example, injunctions or guarantees of non-repetition. This should not be confused with "remediation" in the context of social audits, where the concept includes and typically focuses on forward-looking actions to prevent non-compliance from recurring. Data Requirements Information should be specifically related to human rights issues, general information on ESG or sustainability would not be accepted unless it concretely states the specific human rights topics considered within a more general approach. We require supporting evidence to be available in the public domain. Note: For the number of sites with mitigation plans, information on the general number of mitigation plans or the number of mitigation plans for operations/business units/business operations/products/investment portfolio/clients will also be accepted. For remediation actions, in case the company has been involved directly or indirectly in a human rights impact, information should be provided on the type of remediation actions taken. The information should always be linked with an existing impact or violation. In case the company has not caused nor contributed to any human rights violation, this should be stated in the public domain. In this case, the option can be ticked as no remediating actions would be expected. Note for companies in BNK, FBN, INS: Number of sites: The number of sites can be interpreted as the number of portfolios, client relationships or products with mitigation actions in place. Mitigation actions: The following types of mitigation actions could also be considered when they specifically refer to human rights in case of indirect involvement in a potential adverse human rights impact: - specific human rights requirements in investment mandates or clear human rights conditions precedent to investments, - due diligence requirements with respect to investee companies, - use of leverage in case of investee company breach of covenants, - exclusions (maintaining a no-go list) of high-risk companies or companies that are in breach/violation of human rights principles, - active engagement with the investee, - divestment decisions. Remediation actions: As for remediation actions, companies within the BNK, FBN, and INS would frequently only be indirectly linked with the adverse impact. In those cases, where the company has not contributed to the impact but is still directly linked to the harm through its business relationships, information about the efforts to persuade the investee company/business relationship to remediate the harm and about its participation in dialogue or mediation processes regarding the remediation of the adverse impact is expected. Also, information about cooperation with judicial and non-judicial mechanisms would be expected for companies involved in judicial or non-judicial proceedings related to human rights issues. Besides, an entity acknowledging the harm suffered and demonstrating efforts to improve its processes to ensure that similar adverse impacts will not reoccur is also acceptable. In addition, information on direct mitigation and remediation actions is expected when the company has directly caused or may have caused an adverse human rights impact. References Doing business with respect for human rights, A guidance tool for companies, 2nd edition, 2016, Shift, Global Compact Network Netherlands, Oxfam. https://www.businessrespecthumanrights.org/image/2016/10/24/business_respect_human_rights_full.pdf

3.2.5 MSA Human Rights

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

3.3 Human Capital Management

Human capital can make up a significant part of a company's intangible assets and for many industries, human capital development is one of the most financially material sustainability factors. Considering the drivers in technological disruption and innovation, demographic shifts, and societal developments, companies need to focus on developing their human capital and make sure that their employees have the necessary skill set needed to perform well and execute the business strategy. To address the skills gap challenge, companies must carefully consider their investments in training, upskilling and reskilling their workforce.

3.3.1 Training & Development Inputs

Additional credit may be granted for publicly available evidence.

Please fill out the following table for the related training & development data for the last fiscal year and attach supporting evidence of where this information is reported.

❍ Please indicate the percentage of global FTEs the data in the table below represents:
- ❍ > 75% of all FTEs globally
- ❍ 50-75% of all FTEs globally
- ❍ 25-50% of all FTEs globally
- ❍ < 25% of all FTEs globally

	FY 2023
Average hours per FTE of training and development ❏ This data is publicly available. Please provide supporting evidence or web link:	
Average amount spent per FTE on training and development. ❏ This data is publicly available. Please provide supporting evidence or web link:	Currency:

DATA BREAKDOWN
We break down the data for either of the KPIs above based on the following categories. Please select any that apply and attach supporting evidence:
- ❏ Age group

- ❑ Gender
- ❑ Management level (e.g. junior/low level, middle, senior/top level management)
- ❑ Race, ethnicity, nationality, country of origin, cultural background
- ❑ Type of training

❍ We do not track these metrics related to employee training and development.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale To address the skills gap challenge and remain competitive in attracting and retaining talents, companies must carefully assess their investments in training, upskilling, and reskilling their workforce. Training & development can lead to positive outcomes such as reduced turnover, reduced external hiring costs, and a more engaged and committed workforce. This question assesses whether companies are leveraging their current workforce capabilities by investing in their training & development and whether these investments are made fairly across the entire employee base. Key Definitions FTEs: Full-Time Equivalents is the number of working hours that represents one full-time employee during a fixed time period, such as one month or one year. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. Average hours of training and development per FTE: it refers to the total number of hours of training and development provided in the last fiscal year divided by the total number of FTEs. Average amount spent on training and development per FTE: it refers to the total amount spent on training and development in the last fiscal year divided by the total number of FTEs. This figure should not include the “learning and development” team operational cost like that team’s employee salaries. By type of training: Here different types of training may include but are not limited to “on-the-job” training, coaching, mentorship, leadership training, compliance training, cultural diversity training, IT training, OHS training, etc. Data Requirements Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”. Disclosure Requirements - Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: “Average hours of training spent per FTE” and/or “Average amount spent per FTE on training and development programs”. - Difference in coverage of the different KPIs: This question asks for two different KPIs. In case the reporting coverage of these KPIs is different, e.g., a company can provide data for “Average hours of training spent per FTE” for 70% of FTEs, but “Average amount spent per FTE” for only 30% of FTEs, then for consistency reasons, the company should provide data for both KPIs for 30% of FTEs. - Difference between publicly and privately available data: Companies should report information in line with their public reporting. That means in case a company publicly reports on “Average hours of training and development per FTE” for 50% of FTEs but could answer the question with a larger coverage that it is only privately available (e.g., for 100% of FTEs), the company should fill out the question only based on the information publicly reported and hence verifiable. Data breakdown: - Companies can provide data breakdown for either of the two KPIs asked, i.e., “Average hours of training spent per FTE” and/or "Average amount spent per FTE on training and development programs". - We don’t expect companies to break down the data by all the categories mentioned in the question, but full points for this section will be granted for having a breakdown for at least 2 categories. The purpose of this section is to assess whether companies are able to track these KPIs in a way that allows them to evaluate and reassure fair treatment of all employees. - In Europe, according to Article 9 of the GDPR, it is prohibited to process personal data revealing racial or ethnic origin, except if the data subject has given explicit consent to the processing of those personal data, provided this is not prohibited by national law. Other exemptions exist, such as reasons of substantial public interest which might include statistical research purposes for equality of opportunity and treatment. We therefore expect companies to report on only two different categories in order to not penalize companies that do not report data breakdown on race. - For this section, companies can attach either private or public evidence and we expect to see the specific data broken down by these categories, e.g., “x% average hours of training spent per FTE” for junior employees, y% for mid-level managers and z% for senior managers.

3.3.2 Employee Development Programs

This question requires publicly available information.

Does your company have employee development programs that have been developed to upgrade and improve employee skills? Please indicate where this information is available in your **public reporting** or **corporate website**.
For further clarifications on the information asked below, please consult the information text.

❍ Yes, We have employee development programs that have been developed to upgrade and improve employee skills and are **publicly** available.

	Program 1	Program 2
Name & Description of the program	❏ Please provide description of the program:	❏ Please provide description of the program:
Business benefits of the program	❏ Please describe the business benefits of the program:	❏ Please describe the business benefits of the program:
Quantitative impact of business benefits (monetary or non-monetary)	❏ Please provide quantitative impact of business benefits:	❏ Please provide quantitative impact of business benefits:
% of FTEs participating in the program		
Supporting Evidence		

❍ No, we do not offer any employee development program.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale One of the challenges companies face is to fully understand the positive business and financial effects of investing in employees and whether the investments they are making are having the desired impact on their people and their organizations. This question measures how and to what degree companies can measure the benefits to their businesses of their investments in human capital by describing two examples of employee development programs, demonstrating their benefits to the business, and asking whether companies are able to quantify these benefits. For investors, understanding whether companies are maximizing the benefits of their investments in people can be key to understanding how efficiently capital is deployed across the organization and how companies are making forward-looking, strategic investments in their people. Key Definitions Employee development programs: these refer to programs that have been developed to enhance or improve your employees' skills. They can be functional, leadership, on the job-trainings such as leadership or management development programs, young talent development programs, sales training for sales executives, green or black belt certifications, project management training etc. This does not cover programs providing employees with the basic skills they need to carry out their daily work or to help them reach certain minimum requirements, such as mandatory compliance training, annual recertification programs, basic OHS or workplace security training, board training for new board members, training programs that are necessary to bring new employees up to a minimum standard in order to fulfill their job requirements, graduate/trainee or apprenticeship programs. Name & Description of the program: companies are expected to provide specific examples of programs and explain how they can provide business benefits. A general reference to the existence of a Learning Academy or Institute or a purchase of a LinkedIn Learning license is not sufficient. Description of program objective/business benefits: it refers to the benefits that the company derives as a result of providing the training, not the benefits for the employee undertaking the training. Of course, programs may result in benefits to both the company and the employees. This should not be a description of the employee development program but rather an explanation of how the program aids the company's overall performance or helps it meet its strategic targets. Quantitative impact of business benefits: they refer to either monetary or non-monetary metrics that a company uses to track and measure the impacts of its development programs. These metrics should be directly linked to the employee development program described in terms of a measurable outcome as a relevant indicator of more effective business performance. Examples include but are not limited to quantitative information showing changes in

employee engagement, employee turnover, efficiency, productivity, revenue generation cost savings, sales, internal employee promotions, employee retention etc. (i.e., specific statements of x% increase in employee engagement, x% decrease in employee turnover etc.) This does not refer to the number of trainees/participants or any qualitative description of the beforementioned metrics (i.e., statements like “increased number of trainees”, “increase in employee engagement” etc.) FTEs: Full-Time Equivalents is the number of working hours that represents one full-time employee during a fixed time period, such as one month or one year. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. Percentage of FTEs participating in the program: it refers to the percentage of FTEs actively participating or made use of the program, not the number of people that are eligible or have access to the program, out of the total amount of FTEs in the latest reporting year. Data Requirements - Companies should select the programs they will report on based on their strategic importance. Companies should select programs that can sufficiently demonstrate their business impact rather than the programs that have simply higher employee coverage; “% of FTEs participating in the program” field is appraised only on disclosure and therefore greater values of employee coverage will not necessarily lead to a better scoring performance for this question. - Quantitative impact of business benefits: The quantitative impact reported should be linked to the program’s business benefit described in the previous field and not unrelated. - Supporting Evidence: Please share a public document or weblink and indicate the relevant page where the information related to selected programs are described. Disclosure Requirements - The public document(s) or weblink(s) you attached will be used to verify the qualitative part of your response. Any qualitative response that cannot be verified in the attached public document(s) will not be accepted. - Quantitative figures provided in the response also require public supporting evidence. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”.

3.3.3 Human Capital Return on Investment

This question requires publicly available information.

Does the company publicly report the following information on a standard human capital return on investment metric, serving as a global measure of the return of the company's human capital programs?

❍ Yes, the company publicly reports on the following human capital return on investment metrics. Please indicate where this information is available in **public reporting or corporate website.**

	FY 2020	FY 2021	FY 2022	FY 2023
a) Total Revenue, as specified in the "Denominator" question Currency:				
b) Total Operating Expenses Currency:				
c) Total employee-related expenses (salaries + benefits) Currency:				
Resulting HC ROI (a - (b-c)) / c				
Total Employees, as specified in the "Denominator" question.				

❍ No, the company does not publicly report on human capital return on investment metrics.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The Human Capital Return on Investment provides a means of measuring a company's profitability in relation to total employee costs. It is derived by removing non-employee costs from overall operating costs and deriving the resulting operating profitability. This metric provides a view into the degree to which economic value is derived by looking at profitability solely in relation to human capital costs.
Key Definitions Total Revenue: it refers to the amount your company has received in revenues before any deductions are made. Total operating expenses: it refers to all the expenses your company has from its operations. It should be in line with accepted financial accounting and reporting standards including everything a company will have defined in its income statement. Total employee-related expenses (salaries + benefits): this includes training and development programs, pensions, hiring, etc., as it covers all costs directly related to employees. Data Requirements - By subtracting Total Operating Expenses (b) less Total employee-related expenses (salaries + benefits) (c) from Total Revenue (a), your company's profitability prior to human capital costs is calculated. Dividing this figure by Total employee-related expenses (salaries + benefits) (c) then leads to the ratio that examines your company's level of profitability in relation to the total human capital expenses.
Supporting evidence: - This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications, separate fuel efficiency strategy document) or corporate website. - Any response that cannot be verified in the attached public document(s) will not be accepted. Please note: - If you have 25 or less FTEs in your organization, then please mark the entire criterion as "Not applicable". - If you have 26-100 FTEs, then also this questions will be marked as "Not applicable".

3.3.4 Hiring

Additional credit may be granted for publicly available evidence.

Please indicate the total number of new employee hire rates and the percentage of open positions filled by internal candidates. Please also report the average hiring cost/FTE for the last fiscal year.
Please note: The average hiring cost/FTE should specifically relate to the number of employees hired last year, not average cost for all employees.

❍

	FY 2020	FY 2021	FY 2022	FY 2023
Total number of new employee hires ❏ This data is publicly available. Please provide supporting evidence or web link:				
Percentage of open positions filled by internal candidates (internal hires) ❏ This data is publicly available. Please provide supporting evidence or web link:				

	FY 2020	FY 2021	FY 2022	FY 2023
Average hiring cost/ FTE Currency:				

DATA BREAKDOWN
We break down the new employee hires and/or internal hires data based on the following categories. Please provide supporting evidence:

❑ Age group

❑ Gender

❑ Management level (e.g. junior/low level, middle, senior/top level management)

❑ Race, ethnicity, nationality, country of origin or cultural background

❍ We do not report this information

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Employees are one of the most important intangible assets for companies. The ability to attract qualified and talented employees, as well as retain and nurture internal talents is pivotal for corporate success. Companies focused on attracting the best talents should not forget about their internal talents who have grown with the company and understand the organization, its mission and culture. Companies need to build organized internal career mobility processes to retain talents and reduce external hiring costs. This question asks for the number of new employee hires, the percentages of positions filled by internal candidates, the hiring cost, and data breakdown by age, gender, race/ethnicity, and management level. Key Definitions FTEs: Full-Time Equivalents is the number of working hours that represents one full-time employee during a fixed time period, such as one month or one year. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. Total number of new employee hires: refers to the number of new full-time equivalents (FTEs) hired in the reporting year. It should not include internal candidates, i.e., existing employees that have been hired in different positions or internally promoted. Percentage of open positions filled by internal candidates (or internal hires or promotions): refers to the total number of open positions filled by a company's own employees divided by the total number of vacancies in the company in the reporting year. This metric provides a mean of determining the effectiveness of human capital development by providing employees with the skills required for promotion, and it also demonstrates how proactive organizations are in providing their employees with new challenges for growth and development throughout their careers. Average hiring cost/FTE: refers to the average cost of hiring a new full-time equivalent (FTE) in the reporting year. This figure should be calculated based on the costs of hiring all new FTEs in the reporting period and not based on the costs of hiring FTEs who were already at the company before the last fiscal year started. The average hiring cost includes internal and external recruiting costs, e.g., recruiter salaries, interviews, agency fees, advertising, job fairs, travel, and relocation costs. Disclosure Requirements Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question, for at least the most recent reported year. - Total number of new employee hires - Percentage of open positions filled by internal candidates (internal hires) IMPORTANT if you are prefilling data from previous assessments: Please note that for technical reasons, the data from the fiscal year 2019 is being prefilled in all 4 years for the "percentage of open positions filled by internal candidates" and the "average hiring cost/FTE". Please make sure to review the prefilled data and update it accordingly for each fiscal year. Duplicated data which is not supported by an explanation in the comment box will be removed. Data Breakdown: - We don't expect companies to break down the data by all the categories mentioned in the question, but full points will be granted for this section for having a breakdown for at least 2 categories. The purpose of this section is to assess whether companies are able to track these metrics in a way to be able to evaluate and reassure fair treatment of all employees. - In Europe, according to Article 9 of the GDPR, it is prohibited to process personal data revealing racial or ethnic origin, except if the data subject has given explicit consent to the processing of those personal data, provided this is not prohibited by national law. Other exemptions exist, such as reasons of substantial public interest which might include statistical research purposes for equality of opportunity and treatment. We therefore expect companies to report on only two different categories, in order to not penalize companies that do not report data breakdown on race. - For this section, companies can attach either private or public evidence and we expect to see the specific quantitative

data broken down by these categories Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”.

3.3.5 Type of Performance Appraisal

This question requires publicly available information.

Does the company conduct individual and/or team-based performance management appraisals and is this information available publicly?

- ❍ Yes, the company has individual and/or team based performance management appraisals. Please indicate where this information is available in **public reporting or corporate website**.
  - ❑ Management by objectives
  - ❑ Multidimensional performance appraisal (e.g. 360 degree feedback)
  - ❑ Team-based performance appraisal
  - ❑ Agile conversations

  Performance Appraisal Frequency:
  Please indicate the frequency at which performance appraisals take place, for at least one type of performance appraisal
  - ❍ Ongoing
  - ❍ Quarterly/Twice a year
  - ❍ At least yearly
  - ❍ Not reported
- ❍ No, the company does not publicly report information on its performance appraisals.
- ❍ Not applicable. Please provide explanations in the comment box below

Info Text:
Question Rationale The purpose of this question is to assess the various methods that companies use to measure performance and how often performance appraisals take place. This aids the personal development of individual employees and ensures a holistic approach to team management. It also contributes to skills management and to the development of human capital within the organization. Regular performance and career development reviews can also enhance employee satisfaction, which correlates with improved business performance. Key Definitions Employees: Refers to full-time and part-time employees. Management by objectives: Refers to a systematic process in which employees have pre-defined and measurable goals that are set in a collaborative manner on at least a yearly basis together with their line manager and routinely followed up on. Multidimensional performance appraisal: Refers to a system in which the employee’s performance is assessed using a variety of inputs, not just the targets set by a manager. This can include an assessment of how the employee meets the values and objectives of the department or company, receiving feedback from their peers, direct reports, and other employees where a “360-degree” view of the employee’s performance is provided and/or receiving client or external feedback. Team-based performance appraisal: Refers to a system where employees are assessed as part of a team rather than only as individuals. It is likely that companies will use a two-pronged approach, e.g., team goals and employees’ personal goals are set and weighting applied to an individual review and team review. Agile conversations: Agile performance management is an unstructured approach to managing employee performance and development throughout the year as opposed to on an annual or bi-annual basis. It is collaborative, involving regular conversations and continuous feedback. Agile performance management isn’t solely focused on the destination (i.e., an annual performance outcome or rating) — it is more about the process of getting there, which involves regularly re-addressing objectives and barriers to effective performance. Ongoing: Refers to “more than quarterly”. Having a conversation with a superior/manager/senior leader about professional development. These can be formal reviews and regular check-ins. We can also accept this if the company is carrying them out for the first time but with the explicit intention of conducting them on an ongoing basis. Data Requirements Supporting evidence can be provided to support your response. This can be a reference to an integrated report, sustainability report, or weblink. This question requires publicly available evidence covering the following aspects of this question, for at least the

most recent reported year. - The type of performance appraisal. - How often a type of performance appraisal was carried out Please note: If you have 25 or less FTEs in your organization, then please mark the question as "Not applicable".

3.3.6 Long-Term Incentives for Employees

Additional credit may be granted for publicly available evidence.

Does your company provide long-term incentives for **employees below the senior management level**? Long-term incentive programs are programs tied to an employee's performance. The performance can be measured during one or multiple years. These incentive programs do not include employee benefits (please see the information button definitions for more information).
Please note: senior management includes employees that are at most two management levels from the CEO (or equivalent). Below senior management level refers to all employees that are more than two management levels away from the CEO. If your company uses a different definition for "below senior management level" please provide the definition in your answer.
Long-term incentives for the executive management and/or senior management are not accepted in this question.

❍

Please describe the following aspects (both): 1) the type of long-term incentive program (e.g. stock options, restricted stock units, cash incentives, etc.); 2) the type of employees below the senior management level the program applies to:	Public Reporting	Our long-term incentives for employees below the senior management level are on average paid out after:	**Please report the percentage of your workforce below senior management level (max. two levels from the CEO) that this program applies to:**	Do the long-term incentives include targets associated with sustainability performance? Please explain in the comment box below:
❑ Please provide relevant information below:	❑ Description publicly available	❍ 2 years ❍ 3 years ❍ Longer than 3 years	% of our employees	❑ Please provide relevant information below:

❍ No, we do not offer long-term incentive programs for employees below the senior management level.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Long-term incentive programs can be essential for companies to retain well-qualified employees over time. Such programs serve to orient key decisions throughout the organization around longer-term goals and strategic objectives, giving companies a greater likelihood of success over time. This question assesses the long-term incentive programs the company has in place, the time frame for which performance incentives are paid out, the extent to which these programs apply to employees across the organization, and the extent to which they are associated with sustainability principles. Key Definitions Long-term incentives: Variable compensation that is tied to the performance of an employee. The performance can be measured during one or multiple years. This can include deferred cash bonuses, stock options, and restricted stock units. Employee benefits, such as pension contributions (whether mandatory or voluntary) or extra vacation days, should not be included as these are not linked to employee performance. Sustainability performance: It can

relate to any sustainability goals set by your company, whether they are related to environmental issues, social issues such as occupational health and safety, or any other sustainability issue defined as material by your company. Senior management level: Refers to employees that are within two levels of the CEO as a maximum. “Employees below senior management” thus refers to all employees that are below the "senior management level". Please note that the definition of "senior management level" is up to the company as we allow the company to choose the best definition according to its business plan and company structure. If your definition differs from our definition due to your business model, please explain this in the question. Data Requirements Average time period for performance: The average pay-out time period on which these incentive programs are based. If different pay-out time periods are used for different employee categories, please use a weighted average of the pay-out time periods for long-term incentive programs that exist. Percentage of your workforce below senior management level (max. two levels from the CEO): Refers to the percentage of employees that are not considered senior management that are part of the long-term incentives program. For example, if your company has 100 employees, 10 are senior management (a maximum of two levels from the CEO in the organizational structure) and 10 employees below senior management are part of the long-term incentives program, then 11% (=10/90*100) of employees below senior management level are covered in the program. Long-term incentives for executive management and/or senior management are not accepted in this question. Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”. Disclosure Requirements Disclosure requirements for partially public questions: Additional credit will be granted for publicly disclosing information on long-term incentive program offered to employees below senior management level. Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - You may provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information.

3.3.7 Employee Support Programs

This question requires publicly available information.

Does the company have employee support programs to foster employees' health and well-being in the following areas and are they available publicly?

❍ Yes, the company has employee support programs. Please indicate where this information is available in **public reporting or corporate website**.

Employee Benefits

- ❑ Workplace stress management
- ❑ Sport & health initiatives

Work Conditions

- ❑ Flexible working hours
- ❑ Working-from-home arrangements
- ❑ Part-time working options

Family Benefits

- ❑ Childcare facilities or contributions
- ❑ Breast-feeding/lactation facilities or benefits
- ❑ Paid parental leave for the primary caregiver (please enter total number of paid leave in weeks offered to the majority of your employees):
- ❑ Paid parental leave for the non-primary caregiver (please enter total number of paid leave in weeks offered to the majority of your employees):
- ❑ Paid family or care leave beyond parental leave (care for a child, spouse, partner, dependent, parent, sibling, or other designated relation with a physical or mental health condition)

❍ No, the company does not publicly report on employee support programs.

❍ Not applicable. Please provide an explanation in the comment box below.

Info Text:
Question Rationale Employee health and well-being are essential to ensuring employee satisfaction, productivity, and retention. While flexible work arrangements allow employees to adapt their work schedule to their individual needs and personal commitments, paid parental and care leave, as well as childcare facilities and lactation rooms, ensure that employees have the possibility to balance work and care responsibilities. This flexibility and these benefits boost employee morale, increase productivity, reduce absenteeism, and help to attract and retain top talent while reducing turnover. As a result, companies can improve their financial and non-financial performance indicators. This question assesses the company's programs and policies that aim to foster employee health & well-being. To reward greater flexibility and equality for both caregivers, the question considers the % of parental leave for the non-primary caregiver compared to the total number of weeks provided for the primary caregiver. Key Definitions Workplace stress management: This refers to programs, information, or training offered, targeted at helping employees manage their stress levels. This relates to both work and non-work-related stress. Examples of workplace stress management programs include, for example, meditation classes and other wellness programs or education that aim to help employees reduce stress, and improve mental wellbeing in the workplace. Sport & health initiatives: This refers to programs or initiatives that help promote the overall health of employees involving physical activity and/or nutrition goals. Such programs could include onsite fitness facilities, virtual exercise classes, fitness tracking and biometrics, or gym reimbursement. Flexible working hours: This refers to a schedule which allows employees to decide when to start and/or finish their workday according to their individual needs. Flexible working hours may give the employee total freedom over their working schedule or may require employee presence for a core set of hours in the day/week and manage the rest of their working hours as best suits them. Working-from-home arrangements: This refers to a working arrangement by which employees can work from their own homes or other locations of their choice outside of the company facilities. Part-time work: Part-time work is a form of employment by which the employee works fewer hours in the week than what is deemed full-time employment. Childcare facilities: This refers to on-site childcare centers or services which allow parents to drop off their children to qualified caregivers during their working hours. Childcare contributions: This refers to the financial support provided to parents specifically designed to ensure that they have access to qualified childcare services to take care of their children during working hours. Breast-feeding/lactation facilities: This refers to a dedicated lactation room or facility so that new mothers can breastfeed or breast-pump for their newborn child. This space should be located at the workplace and offer privacy, comfort, storage, and hygiene. Breast-feeding/lactation benefits: This refers to benefits provided to new mothers to ensure they have the capacity and support to allow them to breastfeed or breast-pump for their newborn child at work. These benefits include, but are not limited to, paid break times for feeding or pumping (15-20 minutes every 2-3 hours depending on individual needs), subsidies for the purchase of portable breast-feeding or breast-pumping equipment. Paid parental leave for the primary caregiver: This refers to paid leave which is offered on top of normal paid vacation time in order to specifically support primary caregivers during pregnancy, after birth or for the adoption or fostering of a child. This paid leave is separate from other types of leave such as sick leave or paid time off. The primary caregiver is the person primarily responsible for the care and upbringing of a child. Paid parental leave for the non-primary caregiver: This refers to paid leave which is offered on top of normal paid vacation time in order to specifically support non-primary caregivers during pregnancy, after birth or for the adoption or fostering of a child. This paid leave is separate from other types of leave such as sick leave or paid time off. A non-primary caregiver is a person with parental responsibility for a child that does not have primary responsibility for the care and upbringing of the child. Paid family or care leave beyond parental leave: This refers to paid leave granted to the employee in order to take care of a spouse, domestic partner, child, dependent, parent, parent-in-law, grandparent, grandchild, sibling or other designated relation when this person has a physical or mental health condition which requires additional care. This is separate from paid parental leave which is granted to parents who have a new child. Data Requirements Disclosure requirements for public questions: Supporting evidence available in the public domain is required for each aspect of this question. Please note: If you have 25 or less FTEs in your organization, then please mark the question as "Not applicable". References - WELL Certification C08, C09 and C10

3.3.8 Employee Turnover Rate

Additional credit may be granted for publicly available evidence.

Please indicate your company's total and voluntary turnover rates for the last four years as a percentage of total number of employees in the table below.

❍

	FY 2020	FY 2021	FY 2022	FY 2023
Total employee turnover rate ❏ This data is publicly available. Please provide supporting evidence:				
Voluntary employee turnover rate ❏ This data is publicly available. Please provide supporting evidence:				
Data coverage (as % of all FTEs globally)				

DATA BREAKDOWN
We break down the data of the total employee turnover rate based on the following categories. Please provide supporting evidence:

❏ Age group

❏ Gender

❏ Management level (e.g. junior/low level, middle, senior/top level management)

❏ Race, ethnicity, nationality, country of origin or cultural background

❍ We do not report this information

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale People are one of the main drivers of corporate growth and play an essential role in the successful execution of companies’ strategies. In this question, we assess both total and voluntary turnover. Total turnover may fluctuate and reflect industry trends or economic cycles. Voluntary turnover is a better indicator to evaluate a company’s ability to retain its employees. This indicator may reflect high levels of uncertainty or dissatisfaction among employees or structural organizational changes. High turnover may impact employee productivity and lead to increased costs due to higher expenses for employee recruitment. Finally, it is very important to evaluate turnover patterns by age, gender, or other employee groups as this can be an indication of incompatibility or potential inequity in the workplace. Key Definitions Total employee turnover: Refers to the proportion of employees who leave an organization over a set period (often a year), expressed as a percentage of the total employees. The figure should be calculated using the total number of employees at the end of the latest reporting year. The total employee turnover rate number should be the sum of the voluntary employee turnover and the involuntary employee turnover rate. Voluntary employee turnover: Refers to the proportion of employees who choose to leave an organization (such as resignation, retirement, early retirement etc.) over a set period (often a year), expressed as a percentage of the total employees.
The figure should be calculated using the total number of employees at the end of the latest reporting year. Data Requirements - If the company doesn't have a lot of FTEs because they outsource all their activities to contractors, then contractors are to be considered employees and the question will be applicable. - If the company's definition of the turnover rates does not match our definition, then mark “Not applicable” for this question Disclosure requirements: Additional credit will be granted for relevant publicly available evidence

covering the following aspects of this question, for at least the most recent reported year. - Total employee turnover rate - Voluntary employee turnover rate Data Breakdown: - We don't expect companies to break down the data by all the categories mentioned in the question, but full points will be granted for this section for having a breakdown for at least 2 categories. The purpose of this section is to assess whether companies are able to track these metrics in a way to be able to evaluate and ensure fair treatment of all employees. - In Europe, according to Article 9 of the GDPR, it is prohibited to process personal data revealing racial or ethnic origin, except if the data subject has given explicit consent to the processing of those personal data, provided this is not prohibited by national law. Other exemptions exist, such as reasons of substantial public interest which might include statistical research purposes for equality of opportunity and treatment. We therefore expect companies to report on only two different categories, in order to not penalize companies that do not report data breakdown on race. - For this section, companies can attach either private or public evidence and we expect to see the specific quantitative data broken down by these categories. Please note: - If you have 25 or less FTEs in your organization, then please mark the question as "Not applicable". - If you have 26-100 FTEs, then also this questions will be marked as "Not applicable"

3.3.9 Trend of Employee Wellbeing

Additional credit may be granted for publicly available evidence.

Please indicate if your company conducts an employee survey.

❍ Yes, we conduct an annual employee survey

Please indicate in the following table the percentage of employees that are for example **highly engaged, with highly positive experience or a high level of wellbeing as found through your company's scaled employee surveys**. Please select only the core focus of your survey as well as its coverage. Please note: If your company only conducts its primary employee survey every two years, please duplicate the value of the previous year in the table and provide the target for the most recent year the primary survey was conducted.

Core Focus	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
❍ Employee Engagement ❍ Employee Satisfaction ❍ Employee Wellbeing ❍ Employee Net Promoter Score (eNPS)	% of employees with top level of engagement, satisfaction, wellbeing, or employee net promoter score (eNPS)					
Data coverage	% of employees who responded to the survey					

Public Reporting

❑ The results of our annual employee surveys are publicly available. Please provide supporting evidence or web link.

In tracking **employee metrics**, which of the following **aspects** are addressed in your employee surveys (select all that apply). Please provide supporting evidence.

❑ Job satisfaction (external motivation, e.g. I am satisfied with my job)

❑ Purpose (internal motivation, e.g., my work has a clear sense of purpose)

- ❑ Happiness (e.g., I feel happy at work most of the time)
- ❑ Stress (e.g., I feel stressed at work most of the time)

❍ No, we do not conduct an annual employee survey.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Employee engagement, satisfaction, and well-being surveys are crucial tools for evaluating employee conditions and developing policies to attract, retain and develop the best employees and identify areas for improvement. In this question, we determine whether companies conduct regular employee surveys and in how far metrics on Job satisfaction, Purpose, Happiness and Stress are addressed in the employee surveys. The four aspects Job satisfaction, Purpose, Happiness and Stress have been recommended by the World Wellbeing Movement as evidence-informed employee wellbeing outcome measures developed by the University of Oxford’s Wellbeing Research Centre. They capture the complementary dimensions of wellbeing at work as experienced by the employee and align with how statistical agencies across the OECD are measuring general wellbeing. Research indicates there is a strong link between employee wellbeing and business outcomes such as employee productivity, retention, recruitment, and firm performance. Key Definitions Top level engagement or score: The top level based on a classification where for example “highly engaged” is 7-10 on a 10 point scale, or equivalent. While companies might conduct multiple surveys, in this question we ask for the top level engagement or score only on the core focus of the survey. Depending on the core focus of the survey, top level can refer to the highest category of either engagement, satisfaction, well-being, or top level of employee Net Promoter Score (eNPS). % Of employee survey respondents: Refers to the percentage of FTE employees who responded to the survey. This should not be the percentage of employees invited to participate in the survey. Target: Targets can be the precise, stated target for the year in which the survey was conducted, or if the target is long-term for a specific future year, it can be linearly extrapolated. For instance, if the company reported 70% of employees were engaged or satisfied in FY2020, and set a two-year target of reaching 80% by FY2022, the linearly extrapolated target for FY2021 would be 75% (e.g., 10% improvement divided by two years equals 5% per year). Employee Engagement: definitions of employee engagement may vary, but the following are representative: - Gallup: Those who are involved in, enthusiastic about, and committed to their work and workplace. - Utrecht Work Engagement Scale (UWES-9): “A positive, fulfilling, work-related state of mind that is characterized by vigor, dedication, and absorption.” - Grovo: “A deep, personal, and empowered investment in work.” Deep because the employee cares about the quality of their work. Personal because the work and its contribution to the success of the company matter to the employee. And empowered because “the employee is capable of delivering a quality that will reward their investment of time, talents, effort, and care.” Employee Satisfaction: Refers to external motivation. How happy employees feel about their job; specifically concerning external incentives such as employment benefits. Employee Wellbeing: Gallup: Wellbeing refers to “all of the things that are important to each of us and how we experience our lives. Key wellbeing measures include how employees rate their current and expected future lives (life evaluation) and how strongly employees believe their organization cares about their wellbeing.” Employee Net Promoter Score (eNPS): Refers to the question “on a scale of 0 to 10, how likely would you be to recommend this company to a friend or colleague as a place to work?” Responses which fall in between 9-10 are considered promoters or a company’s most positive, motivated, and satisfied people. Those who fall between 7-8 are passives or employees who are neutral, or generally content but not fully committed to the organization. Employees who answer between 0-6 are considered detractors or those who wouldn't recommend your company and are unhappy and disengaged to varying degrees. Aspects addressed in employee surveys: The four aspects included in the question involve metrics related to the complementary dimensions of wellbeing at work as experienced by the employee. They align with how statistical agencies are measuring general wellbeing and how Indeed surveys workplace wellbeing. - Job satisfaction: Refers to questions in the survey aiming at measuring evaluative wellbeing (e.g., "I feel completely satisfied with my work") - Purpose: Refers to questions in the survey aiming at measuring eudemonic wellbeing (e.g "My work has a clear sense of purpose") - Happiness: Refers to questions in the survey aiming at measuring positive affect (e.g., "I feel happy at work, most of the time" - Stress: Refers to questions in the survey aiming at measuring negative affect (e.g., "I feel stressed at work, most of the time") Data Requirements - If your company only conducts an employee survey every two years, please duplicate the value of the previous year in the table and provide the target for the most recent year a survey was conducted - For the employee metric aspects section of the question, companies can attach either private or public evidence, however only information that can be verified will be accepted. Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - The results of the annual employee survey

(i.e., the % of employees with top level of engagement, satisfaction, wellbeing, or employee net promoter score (NPS) figure for at least the most recent reported year). Please note: - If you have 25 or less FTEs in your organization, then please mark the entire criterion as “Not applicable”. - If you have 26-100 FTEs, then also this questions will be marked as “Not applicable”.

3.3.10 MSA Human Capital Management

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

3.4 Occupational Health & Safety

Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Moreover, it can also affect a company's reputation, impact staff morale or increase operating costs through fines and other contingent liabilities. Our key questions focus on Key Performance Indicators (KPIs) for a company's own operations, and for its suppliers and their performance against industry benchmarks. Industry-specific questions additionally focus on training, audits and transparency. Industries operating in areas where HIV/AIDS is widespread are also expected to support their employees and minimize the risks of disruption to their business activities.

3.4.1 OHS Policy

This question requires publicly available information.

Does the company have a policy or commitment on Occupational Health and Safety (OHS) and is it available publicly?

- ❍ Yes, the company has a policy or commitment on Occupational Health and Safety (OHS). Please indicate where this information is available in **public reporting or corporate website.**
  - ❑ Is applicable to the company’s entire operations/employees as well as contractors or individuals under the company’s supervision.
  - ❑ Compliance with relevant OHS international standards and regulations, voluntary programs and/or collective agreements on OHS.
  - ❑ Consultation with and participation of workers, and, where they exist, workers’ representatives.
  - ❑ A commitment to continually improve the performance of the OHS management system.
  - ❑ Setting up prioritization and action plans.
  - ❑ Establishment of quantitative targets for improving OHS performance metrics.

- ❑ Endorsement of the implementation of the OHS policy. Please select the highest endorsing decision-making body:
  - ❍ Board of directors
  - ❍ Executive management

❍ No, the company does not publicly report on a policy for Occupational Health and Safety.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale The purpose of this question is to identify companies that have an active commitment to occupational health and safety in line with the most relevant international OHS standards. The policy needs to be company-specific with a company-wide commitment and not just for a single site, business unit, or project. The OHS policy should cover a set of commitments that capture the long-term direction of the organization in terms of health and safety. It sets the company's approach to health and safety and establishes in a clear way what the company's expectations towards employees and other interested parties are. The OHS policy provides an overall commitment, as well as a necessary framework for the organization to set its objectives and take action to achieve the intended outcomes of the OHS management system. The commitments included in the policy are then reflected in the processes companies establish to ensure a robust, credible, and reliable OHS management system. Therefore, an OHS commitment is a precious and necessary step on what to build further measures. The OHS policy should set the direction for effective health and safety management. Board members need to establish a health and safety policy that is much more than a document – it should be an integral part of the organization’s culture, of its values, and performance standards. Data Requirements This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”. References ISO 45001 ILO Occupational Safety and Health Convention, 1981 (No. 155)

3.4.2 OHS Programs

This question requires publicly available information.

Does the company have a program on Occupational Health and Safety (OHS) and is it available publicly?

❍ Yes, the company has a program on Occupational Health and Safety (OHS). Please indicate where this information is available in **public reporting or corporate website**.

- ❑ OHS risk and hazard assessments to identify what could cause harm in the workplace.
- ❑ Prioritization and integration of action plans with quantified targets to address those risks.
- ❑ Integration of actions to prepare for and respond to emergency situations.
- ❑ Evaluation of progress in reducing/preventing health issues/risks against targets.
- ❑ Internal inspections.
- ❑ Independent external verification of health, safety and well-being: please provide the names and standards used (such as ISO 45001):
- ❑ Procedures to investigate work-related injuries, ill health, diseases and incidents.
- ❑ OHS training provided to employees and/or other relevant parties to raise awareness and reduce operational health & safety incidents.
- ❑ OHS criteria introduced in procurement and contractual requirements.

❍ No, the company does not publicly report on programs for Occupational Health and Safety (OHS).

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:

Question Rationale Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to a company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. With this question, we aim to find out how a company ensures effective management of health risks/ issues and to identify companies that have dedicated programs for Occupational Health and Safety. The OHS programs should cover a set of actions that ensure a robust, credible, and reliable OHS management system. It aims at providing tools to assess and improve performance in the prevention of workplace incidents and accidents via the effective management of hazards and risks in the workplace. Disclosure Requirements This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. Please note: If you have 25 or less FTEs in your organization, then please mark the question as "Not applicable". References ISO 45001 ILO Occupational Safety and Health Convention, 1981 (No. 155)

3.4.3 Fatalities

Additional credit may be granted for publicly available evidence.

Please complete the following table with the number of **work-related fatalities** for employees and contractors.

❍

Fatalities	FY 2020	FY 2021	FY 2022	FY 2023
Employees ❏ This data is publicly available. Please provide supporting evidence or web link:				
Contractors ❏ This data is publicly available. Please provide supporting evidence or web link:				

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❍ We do not track employee and contractor fatalities.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Keeping track of work-related injuries and fatalities should cover a company's entire operations, covering both internal employees and external contractors. This is crucial for ensuring that legal requirements are met, that problematic and/or dangerous operations can be identified and that safety measures can be improved. Key Definitions Work-related fatalities: The death of a worker arising from an occupational disease or injury sustained or contracted while performing work that is controlled by the

organization or that is being performed in workplaces that the organization controls. Contractor: Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors. Data Requirements Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Number of work-related fatalities for employees and contractors for at least the most recent reported year. Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”.

3.4.4 Lost-Time Injury Frequency Rate (LTIFR) - Employees

This question requires publicly available information.

Does the company publicly report on lost-time injury frequency rate for employees (per one million hours worked)? For each row in the table, it is mandatory that the values provided are in the same unit. If the company’s LTIFR for employees is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.
If the company only tracks LTIFR on a consolidated basis, without distinguishing between employees and contractors, please use this question to report the consolidated number.

❍ Yes, the company publicly reports on lost-time injury frequency rate for employees. Please indicate where this information is available in **public reporting or corporate website.**

LTIFR	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Employees ❍ LTIFR ❍ LTIR	LTIFR (n/million hours worked) LTIR (n/200,000 hours worked)				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Employees ❍ Operations ❍ Revenues				

THIRD-PARTY VERIFICATION

❏ The data has been third-party verified in the most recent financial year reported and is available publicly.

DATA CONSISTENCY

❏ The company publicly reports on this information, but the data in the table above differs from the publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ The company has a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in the ability to report optimal coverage or caused the target to appear abnormal:

❏ The company only tracks lost-time injury frequency rate (LTIFR) on a consolidated basis.
Please provide the combined figures in the table above and mark "Not applicable" in the next question (Lost-Time Injuries Frequency Rate (LTIFR) - Contractors).

❍ Alternative Metric
Please provide the company's Lost Workday Rate (LWR) or Days Away/Restricted or Transfer Rate (DART) for employees (per 200,000 hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If the company’s LWR or DART for employees is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Employees ❍ Lost Workday Rate ❍ Days Away Restricted Transfer Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Employees ❍ Operations ❍ Revenues				

THIRD-PARTY VERIFICATION

❏ The data has been third-party verified in the most recent financial year reported and is available publicly.

DATA CONSISTENCY

❏ The company publicly reports on this information, but the data in the table above differs from the publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ The company has a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in the ability to report optimal coverage or caused the target to appear abnormal:

❏ The company only tracks DART or LWR on a consolidated basis.
Please provide the combined figures in the table above and mark "Not applicable" in the next question (Lost-Time Injuries Frequency Rate (LTIFR) - Contractors).

❍ No, the company does not publicly report on any of these metrics (LTIFR, DART or LWR) for its employees.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to a company’s reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. We expect companies to keep track of the lost time injuries of their employees and to prevent exacerbation of the injuries. Key Definitions Lost-time injuries frequency rate (LTIFR): Any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled work day/shift. The LTIFR is the number of lost-time injuries per million hours worked, calculated using the formula: LTIFR=(Number of lost-time injuries) / (Total hours worked in accounting period) x 1'000'000 Lost-Time Injury Rate (LTIR) Any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled workday/shift. The LTIR is the number of lost-time injuries per 200,000 hours worked, calculated using the formula: LTIR=(Number of lost-time injuries) / (Total hours worked in accounting period) x 200'000 DART (Days Away/Restricted or Transfer Rate): A mathematical calculation that describes the number of recordable injuries and illnesses per 100 full-time employees that resulted in days away from work, restricted work activity and/or job transfer that a company has experienced in a fiscal year. Dart rate formula: total number of DART incidents x 200,000 / number of employee labor hours worked in the fiscal year. LOST WORKDAY RATE (LWD): A mathematical calculation that describes the number of lost workdays per 100 full-time employees in the last fiscal year. LWD Rate formula: Total Number of Lost Days x 200,000 / Number of Employee Labor Hours Worked A Lost Workday Incident takes into account the number of days of missed work, not days that involved restricted tasks. The day the illness or injury occurred is not counted as a lost workday, and the total number possible for lost days due to a single incident is capped at 180. Data Requirements If your company combines LTIFR for employees and contractors, then please answer this question combining the two figures and mark the question "Lost-Time Injuries Frequency Rate (LTIFR) - Contractors" as “Not applicable”. Disclosure requirements for public question: Publicly available evidence covering the following aspect of this question must be included:

- Employee Lost-Time Injury Frequency Rate (LTIFR) for at least the most recent reported year OR - Employee Days Away/Restricted or Transfer Rate (DART) for least the most recent reported year OR - Employee Lost Workday Rate (LWD) for least the most recent reported year. Please note: if Lost-Time Injury Frequency Rate (LTIFR) is only tracked on a consolidated basis (employees and contractors combined) the combined rate for at least the most recent reported year should be provided. Please note: - If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”. - If you have 26-100 FTEs, then also this questions will be marked as “Not applicable”. Data Consistency If the occupational health & safety performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. Please note that we only expect your company to report ONE metric only. If your company reports both LTIFR and one of the alternative metrics, please use the LTIFR as this is the preferred metric. If your company reports one metric for employees and another for contractors, this is acceptable. Please note that Lost Time Injury Rate (200,000 hours) can be selected in the Standard Metric table as the figure can be multiplied by 5 to reach the calculation of LTIFR (1 million).

3.4.5 Lost-Time Injury Frequency Rate (LTIFR) - Contractors

Additional credit may be granted for publicly available evidence.

Please provide your company's lost-time injury frequency rate for contractors (per one million hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company’s LTIFR for contractors is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.
If you only track LTIFR on a consolidated basis, without distinguishing between employees and contractors, please mark this question as "**Not applicable**" and use the LTIFR - Employees question to report the consolidated number.

❍

LTIFR	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Contractors ❍ LTIFR ❍ LTIR	LTIFR (n/million hours worked) LTIR (n/200,000 hours worked)				
Data coverage (as % of contractors, operations or revenues)	percentage of: ❍ Contractors ❍ Operations ❍ Revenues				

PUBLIC REPORTING

❏ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❍ Alternative Metric:
Please provide your company's Lost Workday Rate (LWR) or Days Away/Restricted or Transfer Rate (DART) for contractors (per 200,000 hours worked). For each row in the table, it is mandatory that the values

provided are in the same unit. If your company's LWR or DART for contractors is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Contractors ❍ Lost Workday Rate ❍ Days Away Restricted Transfer Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Contractors ❍ Operations ❍ Revenues				

PUBLIC REPORTING

❑ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❑ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❑ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❑ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❍ We do not track any of these metrics (LTIFR, DART or LWR) for our contractors.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to the company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. We expect companies to keep a track of the lost time injuries of their contractors to restrict the occurrence of such events and ensure overall safety across the supply chain. Key Definitions Lost-time injuries frequency rate (LTIFR): A lost-time injury is defined as any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled work day/ shift. LTIFR ONLY counts the lost time on the company's premises for contractors. The LTIFR is the number of lost-time injuries per million hours worked, calculated using the formula: LTIFR=(Number of lost-time injuries) / (Total hours worked in accounting period) x 1'000'000 Lost-Time Injury Rate (LTIR) Any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled workday/shift. The LTIR is the number of lost-time injuries per 200,000 hours worked, calculated using the formula: LTIR=(Number of lost-time injuries) / (Total hours worked in accounting period) x 200'000 DART (Days Away/Restricted or Transfer Rate): A mathematical calculation that describes the number of recordable injuries and illnesses per 100 full-time employees that resulted in days away from work, restricted work activity and/or job transfer that a company has experienced in a fiscal year. Dart rate formula: total number of DART incidents x 200,000 / number of employee labor hours worked in the fiscal year. LOST WORKDAY RATE (LWD): A mathematical calculation that describes the number of lost workdays per 100 full-time employees in the last fiscal year. LWD Rate formula: Total Number of Lost Days x 200,000 / Number of Employee Labor Hours Worked A Lost Workday Incident takes into account the number of days of missed work, not days that involved restricted tasks. The day the illness or injury occurred is not counted as a lost

workday, and the total number possible for lost days due to a single incident is capped at 180. Contractor: Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors. Data Requirements If your company combines LTIFR for employees and contractors, then please answer "Lost-Time Injuries Frequency Rate (LTIFR) - Employees" combining the two figures, mark "Lost-Time Injuries Frequency Rate (LTIFR) - Contractors" as “Not applicable” and explain in the comment box. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Contractor Lost-Time Injury Frequency Rate (LTIFR) for at least the most recent reported year. - Contractor Days Away/Restricted or Transfer Rate (DART) for least the most recent reported year OR - Contractor Lost Workday Rate (LWD) for least the most recent reported year. Please note: - If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”. - If you have 26-100 FTEs, then also this questions will be marked as “Not applicable”. Data Consistency If the occupational health & safety performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. Please note that we only expect your company to report ONE metric only. If your company reports both LTIFR and one of the alternative metrics, please use the LTIFR as this is the preferred metric. If your company reports one metric for employees and another for contractors, this is acceptable. Please note that Lost Time Injury Rate (200,000 hours) can be selected in the Standard Metric table as the figure can be multiplied by 5 to reach the calculation of LTIFR (1 million).

3.4.6 Total Recordable Injury Frequency Rate (TRIFR) - Employees

This question requires publicly available information.

Please provide your company's total recordable injury frequency rate for employees (per one million hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company’s TRIFR for employees is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided. If you only track TRIFR on a consolidated basis, without distinguishing between employees and contractors, please use this question to report the consolidated number.

❍ Please indicate where this information is available in your **public reporting** or **corporate website**.

TRIFR	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Employees	n/million hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Employees ❍ Operations ❍ Revenues				

THIRD-PARTY VERIFICATION

❑ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❑ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❑ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❑ We only track total recordable injury frequency rate (TRIFR) on a consolidated basis.
Please provide the combined figures in the table above and mark "Not applicable" in the next question (Total Recordable Injury Frequency Rate (TRIFR) - Contractors).

❍ Alternative Metric:
Please provide your company's Total Recordable Incident Rate or Accident Frequency Rate for employees (per 200,000 hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company's TRIR or AFR for employees is equal to zero for one or more fiscal years, this data will *only* be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Employees ❍ Total Recordable Incident Rate ❍ Accident Frequency Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Employees ❍ Operations ❍ Revenues				

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We only track total recordable incident rate (TRIR) or Accident Frequency Rate (AFR) on a consolidated basis.
Please provide the combined figures in the table above and mark "Not applicable" in the next question (Total Recordable Injury Frequency Rate (TRIFR) - Contractors).

❍ We do not track any of these metrics (TRIFR, TRIR or AFR) for our employees.

❍ Not applicable. Please provide explanations in the comment box below.

Info Text:
Question Rationale Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to a company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. We expect companies to keep track of the occupational injuries suffered by their employees and prevent exacerbation of the injuries. Key Definitions Total Recordable Injury Frequency Rate (TRIFR): Total number of recordable injuries per million work hours. TRIFR can be calculated using the formula: TRIFR =(Number of events in the accounting period) / (Total hours worked in accounting period) x 1'000'000 Total recordable Incident Rate TRIR: Number of Incidents x 200,000 / total number of hours worked in a year. Please note that TRIR is the same as Total Case Incident Rate (TRCR): Total Case Incident Rate =(Number of OSHA Recordable injuries and illnesses x 200,000) / Employee total hours worked. Accident Frequency Rate: [(Number of injuries in the period x 200,000) / (Total hours worked during the period)], i.e., the number of injuries per million hours worked. Data Requirements If your company combines TRIFR for employees and contractors, then please answer "Total Recordable Injury Frequency Rate (TRIFR) - Employees" combining the two figures, mark "Total Recordable Injury Frequency Rate (TRIFR) - Contractors" as "Not applicable" and explain in the comment box. Please note that we are looking for TRIFR per million hours worked. If you use a different unit of measurement (such as a different time frame) please convert this to the specified format.

Disclosure requirements for public question: Publicly available evidence covering one of the following aspects of this question must be included: - Employee Total Recordable Injury Frequency Rate (TRIFR) for at least the most recent reported year. - Employee Total Recordable Incident Rate (TRIR) for at least the last fiscal year. - Employee Accident Frequency Rate (AFR) for at least the last fiscal year. Please note: If TRIFR, TRIR, or AFR is only tracked on a consolidated basis (employees and contractors combined) the combined rate for at least the most recent reported year should be provided. Please note: - If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”. - If you have 26-100 FTEs, then also this questions will be marked as “Not applicable”. Data Consistency If the occupational health & safety performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. If your company reports both TRIFR and one of the alternative metrics, please use the TRIFR as this is the preferred metric. If your company reports one metric for employees and another for contractors, this is acceptable.

3.4.7 Total Recordable Injury Frequency Rate (TRIFR) - Contractors

Additional credit may be granted for publicly available evidence.

Please provide your company's total recordable injury frequency rate for contractors (per one million hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company’s TRIFR for contractors is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

❍

TRIFR	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Contractors	n/million hours worked				
Data coverage (as % of contractors, operations or revenues)	percentage of: ❍ Contractors ❍ Operations ❍ Revenues				

PUBLIC REPORTING

❏ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❍ Alternative Metric:
Please provide your company's Total Recordable Incident Rate or Accident Frequency Rate for contractors (per 200,000 hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company’s TRIR or AFR for contractors is equal to zero for one or more fiscal years, this data will *only* be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Contractors ❍ Total Recordable Incident Rate ❍ Accident Frequency Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Contractors ❍ Operations ❍ Revenues				

PUBLIC REPORTING

❏ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❏ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❍ We do not track any of these metrics (TRIFR, TRIR or AFR) for our contractors.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to a company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. We expect companies to keep track of the total injury frequency rate for their contractors to restrict the occurrence of such events and ensure overall safety across the supply chain. Key Definitions Total Recordable Injury Frequency Rate (TRIFR): Total number of recordable injuries per million work hours. TRIFR can be calculated using the formula: TRIFR = (Number of events in the accounting period) / (Total hours worked in the accounting period) x 1'000'000 https://sitemate.com/uk/resources/articles/safety/trifr-calculation/ Total Recordable Incident Rate TRIR: Number of Incidents x 200,000 / total number of hours worked in a year. Please note that TRIR is the same as Total Case Incident Rate (TRCR): Total Case Incident Rate = (Number of OSHA Recordable injuries and illnesses x 200,000) / Employee total hours worked. https://blog.sliceproducts.com/osha-recordable-incident-rate Accident Frequency Rate: [(Number of injuries in the period x 200,000) / (Total hours worked during the period)], i.e., the number of injuries per 200,000 hours worked. https://sitemate.com/uk/resources/articles/safety/accident-frequency-rate-calculation/ Contractor: Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors. https://www.globalreporting.org/standards/media/1910/gri-403-occupational-health-and-safety-2018.pdf (please see page 6) Data Requirements If your company combines TRIFR for employees and contractors, then please answer "Total Recordable Injury Frequency Rate (TRIFR) - Employees" combining the two figures, mark "Total Recordable Injury Frequency Rate (TRIFR) - Contractors" as "Not applicable" and explain in the comment box. Please note that we are looking for TRIFR per million hours worked. If you use a different unit of measurement (such as a different time frame) please convert this to the specified format. Disclosure requirements for

partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Contractor Total Recordable Injury Frequency Rate (TRIFR) for at least the most recent reported year. - Contractor Total Recordable Incident Rate (TRIR) for at least the last fiscal year - Contractor Accident Frequency Rate for at least the last fiscal year Please note: - If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”. - If you have 26-100 FTEs, then also this questions will be marked as “Not applicable”. Data Consistency If the occupational health & safety performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. Please note that we only expect your company to report ONE metric only. If your company reports both TRIFT and one of the alternative metrics, please use the TRIFR as this is the preferred metric. If your company reports one metric for employees and another for contractors, this is acceptable.

3.4.8 Process Safety Events - Tier 1

Additional credit may be granted for publicly available evidence.

Please provide the number of tier 1 process safety events per one million hours worked. For each row in the table, it is mandatory that the values provided are in the same unit. If the number of tier 1 process safety events is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

❍

Process Safety Events: Tier 1	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
Number per million hours worked	number					
Data Coverage (as % of employees, operations or revenues)	percentage of: ❍ Employees ❍ Operations ❍ Revenues					

PUBLIC REPORTING

❑ Our data is publicly available. Please provide supporting evidence or web link.

THIRD-PARTY VERIFICATION

❑ Our data has been third-party verified in the most recent financial year reported. Please provide supporting evidence.

DATA CONSISTENCY

❑ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:

❑ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❍ We do not track tier 1 process safety events.

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:

Question Rationale Across the extractive industries and materials companies, considerable effort has been directed towards preventing major process safety incidents. Such incidents are characterized as unplanned loss of containment events with the potential for severe consequences, including multiple fatalities, widespread environmental impact and/or significant property damage. The reporting elements below are intended to provide industry-wide indicators for recording predictive events and trends that may identify precursors of process safety incidents which can be addressed through preventative actions. Various industry associations have combined to align approaches to measuring process safety events. These include the American Petroleum Industry (API RP 754), as well as the Center for Chemical Process Safety (CCPS) and the International Association of Oil and Gas Producers (IOGP). These documents describe four tiers providing a range of lagging and leading metrics. Tier 1 has been adopted by many companies and is the common reporting element. Key Definitions A Tier 1 Process Safety Event (on Incident) is commonly defined as an incident which meets the (industry-specific) threshold of severity and should be reported as the industry-wide process safety metric. For the Oil & Gas sector: Process Safety Events are defined by API 754 and IOGP 456. They comprise unplanned or uncontrolled release of materials, resulting in one or more specified consequences. Common approaches to reporting Process Safety Events are described in IPIEACA's Oil & Gas Industry Guidance on Voluntary Sustainability Reporting 2015 (indicator HS5). For the Chemicals industry: Process Safety Events are defined by CEFIC and CCPS. These define process safety incidents based on releases of substances above a certain threshold or when certain consequences occur due to contact with released substances. For the Mining industry: there are a variety of approaches adopted among companies. Some of these have been described in ICMM's "Overview of Leading Indicators for Occupational Health and Safety in Mining" (November 2012). Data Requirements Please note that we are looking for the number of tier 1 process safety events per million hours worked. If you use a different unit of measurement (such as a different time frame) please convert it to the specified format. Target: We require the absolute target for the most recent reporting year. If your company has a multiple-year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Number of tier 1 process safety events per one million hours worked for at least the most recent reported year. Please note: - If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”. - If you have 26-100 FTEs, then also this questions will be marked as “Not applicable”. Data Consistency If the occupational health & safety performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. References API Recommended Practice 754 (API RP 754) CCPS Process Leading & Lagging Metrics, January 2011 ICMM Overview of Leading Indicators for Occupational Health and Safety in Mining, November 2012 IPIEACA's Oil & Gas Guidance on Voluntary Sustainability Reporting 2015 (indicator HS5)

3.4.9 MSA Occupational Health & Safety

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

3.5 Community Relations

The rise of civil society, and the resulting increase in the availability of and access to information, has increased awareness of the impact of corporate activities on societies. New communication technologies and social media have improved stakeholders' ability to connect and coordinate, increasing the impact that local stakeholders can have on companies. These circumstances call for the implementation of policies and programs that adequately address the crux of good local stakeholder management. This includes identifying stakeholders beyond the traditional boundaries of shareholders, employees and customers. By engaging with local stakeholders, companies can minimize reputational risks (e.g., being the target of a high-profile activist campaign), improve operational efficiency via smooth collaboration with local communities and authorities, and strengthen their social license to operate by gaining greater respectability and credibility.
Our questions assess whether companies have a stakeholder engagement policy in place, whereby the company commits to identifying key local stakeholders, including them in their strategy and providing a grievance mechanism to streamline concerns. The second question assesses whether companies have a stakeholder engagement program to assess if the company's strategy is executed in an efficient and balanced manner.
Please note that the Community Relations criterion focuses on local stakeholder groups such as communities, authorities, media, associations and nongovernmental organizations that are not covered in other general or industry-specific parts of the questionnaire, such as investors (covered in the "Corporate Governance" criterion), employees (covered in "Human Capital Management") and customers (covered in "Customer Relations").

3.5.1 Resource Transformation

Does your company ensure that local communities have other forms of resources and capital once a mine is closed?

- ❍ Yes, we have a corporate approach, policy or standard covering our owned or managed operations which impact communities. Please attach supporting evidence and indicate below the elements covered by this policy:
  - ❑ Social baseline studies
  - ❑ Mine closure planning prior to mine development
  - ❑ Local capacity development during mine operation
  - ❑ Collaboration with economic diversification programs during mine operation
  - ❑ Social closure impact assessment in the run-up to closure
  - ❑ Closure-focused stakeholder engagement
  - ❑ Social closure plans
  - ❑ Closure related mitigation plans
- ❍ No, none of the above aspects are covered.
- ❍ Not applicable. We do not have mining activities in areas where people were living prior to the start of our mining activities. Please provide an explanation in the comment box below.
- ❍ Not known

Info Text:
Question Rationale While mining activities lead to the depletion of a mineral resource, they can also be viewed as the transformation of finite natural capital into other forms of capital. This question focuses on mining activities which take place in remote areas with limited alternative development opportunities. In these instances, once the mine is depleted and closes down, local populations cannot continue with activities that were based on the existence of the mine. With this question, we assess how the company promotes the creation of new forms of capital that will replace the revenues generated from the mine. Key Definitions "Community" - in mining industry terms, community is generally applied to the inhabitants of immediate and surrounding areas who are affected by a company's activities. "Local community" - usually indicates a community in which operations are located. The term "host community" is also sometimes used to place emphasis on the fact that it is the community that accommodates a company's operation until resources

are depleted. Data Requirements Rather than being interested in concrete examples of local projects we are seeking to understand whether your company has developed a systematic approach (e.g., company-wide policy, standard or management process) to ensure sustainability through resource (capital) transformation projects (or similar approaches). One way of approaching this issue is shown in ICMM, Worldbank and UNCTAD's "Resource Endowment Toolkit". Supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. References ICMM Tailings Management – Good practice guide, 2021 Australian Government Department of Resources Energy and Tourism – Community Engagement and Development (Leading Practice Sustainable Development Programs For The Mining Industry): https://www.industry.gov.au/sites/default/files/2019-04/lpsdp-community-engagement-and-development-handbook-english.pdf "Resource Endowment Toolkit": rdi_toolkit

3.5.2 Mine Closure

Does your company have mine closure plans in place?

- ❍ Yes. Please indicate the rough percentage of mines owned or operated by your company where mine closure plans are implemented (in %):

  Additionally, please indicate which of the following aspects are covered by the mine closure plans. Please attach supporting evidence for all of the selected aspects:
  - ❏ Successful mine completion is part of the feasibility stage of a new mining project
  - ❏ Reviews of the mine closure plans are completed together with local stakeholders every time an event such as permit change, mine expansion, or EIA review warrant a review of the mine closure plans
  - ❏ The mine closure management plan contains a set of measurable performance targets developed and agreed upon together with relevant stakeholders (e.g. local communities, governments) in sustainability-related areas such as: mine design/engineering, employee relations, socio-economic developments, rehabilitation/remediation, post-mined landscape, post-mining land use, and biodiversity.
    - ❏ These targets are time-bound. Planned year for full implementation of targets:
  - ❏ Regular reviews are undertaken to ensure that the scope of work upon which the closure and post-closure cost estimates are based is comprehensive and up-to-date, and incorporates new technologies.
  - ❏ Long-term reclamation and closure liabilities are reviewed annually (internally or externally).
  - ❏ Incorporation of concurrent reclamation during operations to minimize long-term closure liabilities.
  - ❏ In case of divestments, a formal agreement exists between the company and the purchaser, ensuring that the purchaser agrees to fulfill a minimum set of closure requirements is required.
  - ❏ In case of divestments, financial provisions are in place to ensure that both the closure requirements can be met and the divesting company is protected from future liability.
- ❍ None of the above aspects are covered by the mine closure plans for mines owned or operated by your company.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale Extractive industries are under increasing pressure from stakeholders such as local communities, NGOs, and governments to manage the legacy of their mining activities. Unless it is managed appropriately, asset closure can produce substantial post-closure costs and put local ecosystems at risk. By contrast, companies that start planning for mine closure at the very beginning of a mining project while including local communities can gain the support and trust of the community and thereby strengthen their license to operate as well as reduce post-closure costs. Our question assesses whether companies have

comprehensive mine closure plans in place. Data Requirements Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. - The supporting documents do not need to be available in the public domain. References ICMM Tailings Management – Good practice guide, 2021

3.5.3 Active Community Engagement

Additional credit may be granted for publicly available evidence.

Please provide information related to your company's community consultation activities.

❍ How many current production assets have required community consultation?

❏ If number or percentage of current production assets that have required community consultation is publicly reported, please provide supporting evidence or weblink

Please provide the total number of current production assets

Please provide the % of current production assets that have required community consultation

How many development projects are in the process of community consultation?

❏ If the number or percentage of company’s development projects that are in the process of community consultation, is publicly reported, please provide supporting evidence or weblink.

Please provide the number of development projects

Please provide the % of development programs that are in the process of community consultation

❍ Our company does not hold any current or planned assets that require community consultations

❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Extractive industries operate assets that require land and access, and that potentially impact affected communities' noise, light, traffic, waste generation and health. To avoid the possibility of conflict, protest, or the cancellation of companies’ operating licenses, it is critical to engage with communities at an early stage of the site’s activities and to create structures to enable ongoing consultation throughout the life of the asset. The purpose of this question is to understand the experience of your company in consulting with communities and the extent to which this is communicated to other stakeholders. Key Definitions Community consultation: a process of engagement related to operations and projects with affected communities which involves (as a minimum) disclosure of information, and dialogue with persons, groups or communities and their representatives. Affected communities: persons, groups or communities external to the core operations of a project who may be affected by the project or have an interest in it. This may include individuals, businesses, communities, local government authorities, local nongovernmental and other institutions, and other interested or affected parties. It also includes local government officials, community leaders and civil society organizations, particularly those who work in or with the affected communities and who have the ability to influence or alter the relationship of the company with affected communities. Current production asset: A distinct asset for the purposes of hydrocarbon or mineral extraction or production in which your company has an economic interest. For the purposes of the question, such assets include subsidiary companies, wholly-owned, junior partner, and joint venture interests. It also any assets that may have been placed under care-and-maintenance or is in the process of closure. Development projects: A distinct project for the purposes of hydrocarbon or mineral extraction or production in which your company has an economic interest. Best practice is to commence consultation as early as possible in the life of the project

and so we ask for information on consultations that relate to projects that are subject to feasibility study as well as those which where a positive financial investment decision has been made. Data Requirements % of assets: Proportion of the number of assets where there is community consultation, compared to the total number of production assets. % of projects: Proportion of development projects where there is community consultation, compared to the total number of development projects. Publicly reported: Disclosed in an annual financial, sustainability, corporate citizenship or similar public document. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering each of the following aspects of this question: - Number (or percentage) of current production assets that have required community consultation - Number (or percentage) of development projects that are in the process of community consultation

3.5.4 Community Consultation Framework & Implementation

Additional credit may be granted for publicly available evidence.

Do you have a company-wide consultation policy or framework approach with regards to community consultation?

❍ Yes, and it covers the following aspects:

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:	Publicly available
❏ Identifying affected communities and the range of stakeholders		❏ Yes
❏ Implementing a stakeholder engagement plan		❏ Yes
❏ Providing affected communities with access to relevant information		❏ Yes
❏ Enabling affected communities to express their views on operational and project risks, cultural heritage preservation and other environmental and social impacts and mitigation measures		❏ Yes
❏ Incorporating the views of Affected Communities into operational and project decision-making		❏ Yes
❏ Grievance mechanisms for affected communities		❏ Yes
❏ Reporting to affected communities and other stakeholders		❏ Yes

❍ No, we do not have a company-wide consultation framework. Please provide a explanation:

❍ Not applicable. None of our sites are located anywhere near communities. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Effective consultation provides opportunities for companies to learn from the experience, knowledge, and concerns of affected communities, as well as to manage their expectations by clarifying the extent of their responsibilities and resources so that misunderstandings and unrealistic demands can be avoided. For the consultation process to be effective, project information needs to be disclosed and explained to the stakeholders, and sufficient time should be allocated for them to consider the issues. Consultation should also be inclusive of various segments of the affected communities, including both women and men, and accessible to the disadvantaged and vulnerable groups within the community. While the conduct of individual community consultations needs to be scaled and designed to specific circumstances, this question addresses the policies and frameworks the company has in place to guide the initiation and conduct of consultation whenever it comes into contact with affected communities. Key Definitions Consultation policy or framework approach: General principles, guidelines, practices and approaches to be applied by any asset where there is a requirement or identified need for consultation with affected communities. Community consultation: IFC Performance Standard 1 defines this as a two-way process that should: (i) begin early in the process of identifying environmental and social risks and impacts and continue on an ongoing basis as risks and impacts arise; (ii) be based on the prior disclosure and dissemination of relevant, transparent, objective, meaningful and easily accessible information which is in a culturally appropriate local language(s) and format and is understandable for affected communities; (iii) focus inclusive engagement on those directly affected as opposed to those not directly affected; (iv) be free of external manipulation, interference, coercion, or intimidation; (v) enable meaningful participation, where applicable; and (vi) be documented… (and)….tailored to the language preferences of the affected communities, their decision-making process, and the needs of disadvantaged or vulnerable groups." Cultural Heritage: For the purposes of this question cultural heritage refers to (i) tangible forms of cultural heritage, such as tangible movable or immovable objects, property, sites, structures, or groups of structures, having archaeological (prehistoric), paleontological, historical, cultural, artistic, and religious values; (ii) unique natural features or tangible objects that embody cultural values, such as sacred groves, rocks, lakes, and waterfalls; and (iii) certain instances of intangible forms of culture that are proposed to be used for commercial purposes, such as cultural knowledge, innovations, and practices of communities embodying traditional lifestyles. Data Requirements In this question, we are seeking to understand whether your company has developed a systematic approach (e.g., company-wide policy, standard, framework or management process) to adequately include the interests of affected communities in their decision-making process. Answers including only examples of local projects or operations will not be accepted. Where your company has a community consultation policy or framework, please attach supporting evidence and indicate in the table which aspects are covered by such policy or framework, and where this is discussed in the attached documentation. If your company does not have a community consultation policy or framework, please provide an explanation in the comment box. Supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. Disclosure requirements for partially public question Additional credit will be granted for relevant publicly available evidence for each option. - Identifying affected communities and the range of stakeholders - Implementing a stakeholder engagement plan - Providing affected communities with access to relevant information - Enabling affected communities to express their views on operational and project risks, cultural heritage preservation and other environmental and social impacts and mitigation measures - Incorporating the views of Affected Communities into operational and project decision-making - Grievance mechanisms for affected communities - Reporting to affected communities and other stakeholders References IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts IFC Performance Standard 8: Cultural Heritage

3.5.5 Relocation Programs

Additional credit may be granted for publicly available evidence.

Do you have a corporate approach to project-affected communities' physical and economic resettlement?

❍ Yes, and our approach covers the following aspects:

Aspect:	Please provide supporting evidence for the aspect and indicate the page numbers:	Publicly available
❏ Minimizing the acquisition of land resulting in physical or economic displacement		❏ Yes
❏ Disclosure of displacement eligibility and entitlements as early as possible in project planning		❏ Yes
❏ Fair determination of compensation for land acquisition and other assets		❏ Yes
❏ Development of Resettlement Action Plans for physical displacement		❏ Yes
❏ Development of Livelihood Restoration Plans for economic displacement		❏ Yes
❏ Physical and economic displacement grievance mechanisms		❏ Yes
❏ Periodic audit and assessment of Resettlement Action Plans and/or Livelihood Restoration Plans		❏ Yes

❍ No, we do not have a structured approach to considering relocations/resettlements required due to our company's acitivities.

❍ Not applicable. None of our projects or operational sites have required physical or economic resettlement in the last ten years. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Project-related land acquisition restrictions on land use can have adverse impacts on communities and individuals that use this land. With this question, we assess the social aspects the company considers when relocations/resettlements are required for new operations or extensions of existing operations. Key Definitions Land acquisition: includes both outright purchases of property and acquisition of access rights, such as easements or rights of way. Livelihood: refers to the full range of means that individuals, families, and communities utilize to make a living, such as wage-based income, agriculture, fishing, foraging, other natural resource-based livelihoods, petty trade and bartering. Physical displacement: the relocation or resettlement of people from their homes. Economic displacement: loss of assets and/or means of livelihood regardless of whether or not the affected people are physically displaced. Data Requirements In this question, we are seeking to understand whether the company has developed a systematic approach (e.g., company-wide policy, standard, framework or management process) to ensure that resettlement issues are managed adequately and fairly across all operational sites under the company's control. Answers including only examples of local projects or operations will not be accepted. Where the company has a corporate approach to physical and economic resettlement of project-affected communities please attach supporting evidence and indicate in the table which aspects it covers, and where this is discussed in the attached documentation. If your company does not have a corporate approach to the physical and economic resettlement of project-affected communities, please provide an explanation in the comment box. Supporting evidence: - The document(s) you attached will be used to verify your response. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in

the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. Disclosure requirements for partially public question Additional credit will be granted for relevant publicly available evidence for each option. - Minimizing the acquisition of land resulting in physical or economic displacement - Disclosure of displacement eligibility and entitlements as early as possible in project planning - Fair determination of compensation for land acquisition and other assets - Development of Resettlement Action Plans for physical displacement - Development of Livelihood Restoration Plans for economic displacement - Physical and economic displacement grievance mechanisms - Periodic audit and assessment of Resettlement Action Plans and/or Livelihood Restoration Plans References IFC Performance Standard 5: Land Acquisition and Involuntary Resettlement

3.5.6 Indigenous Peoples & Cultural Preservation

Additional credit may be granted for publicly available evidence.

Do you have a corporate approach to engagement with indigenous peoples?

❍ Yes, and our approach covers the following aspects:

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:	Publicly available
❏ Identifying affected indigenous peoples		❏ Yes
❏ Understanding the local context for engaging with indigenous peoples		❏ Yes
❏ Principles of good engagement of indigenous peoples		❏ Yes
❏ Free prior and informed consent		❏ Yes
❏ Commitment to protect and preserve cultural heritage from the adverse impacts of local activities		❏ Yes
❏ Grievance mechanisms		❏ Yes
❏ Audit and assessment of relocation / resettlement		❏ Yes

❍ No, we do not engage specifically with indigenous peoples

❍ Not applicable. There are no indigenous peoples in the regions where we operate. Please provide an explanation in the comment box below.

❍ Not known

Info Text:
Question Rationale Indigenous Peoples are social groups that are distinct from mainstream groups in national societies and are often among the most marginalised and vulnerable section of the population. With this question, we assess if and how companies engage with indigenous peoples. Key Definitions Indigenous Peoples: The following general characteristics are partly and/or fully indicative of Indigenous Peoples: self-identification as indigenous; historical continuity with pre-colonial and/or pre-settler societies; a common experience of colonialism and oppression; occupation of, or strong links with, specific territories; distinct social, economic and political systems; distinct language, culture and beliefs from dominant sectors of society; resolve to maintain and reproduce their ancestral environments and distinctive identities. These

general criteria are purposely inclusive and meant to encompass the diversity of worldwide indigenous peoples while separating them from other national minorities and providing a basis for the kind of rights they claim. (ICMM 2016 p15) Free Prior and Informed Consent: It is generally recognised that there is no universal definition of free, prior and informed consent (FPIC). However, indicators of an appropriate approach include: provision of information necessary for an informed negotiation; use of mutually acceptable procedures for informed negotiation; ability to make decisions without coercion, intimidation or manipulation; provision of sufficient time; and incorporation into decision-making; Cultural Heritage: For the purposes of this question, cultural heritage refers to (i) tangible forms of cultural heritage, such as tangible movable or immovable objects, property, sites, structures, or groups of structures, having archaeological (prehistoric), paleontological, historical, cultural, artistic, and religious values; (ii) unique natural features or tangible objects that embody cultural values, such as sacred groves, rocks, lakes, and waterfalls; and (iii) certain instances of intangible forms of culture that are proposed to be used for commercial purposes, such as cultural knowledge, innovations, and practices of communities embodying traditional lifestyles. Data Requirements In this question we are seeking to understand whether your company has developed a systematic approach (e.g., company-wide policy, standard, framework or management process) to adequately engage with indigenous peoples and include their interests in the company's decision-making process. Answers including only examples of local projects or operations will not be accepted. Where your company has a corporate approach to engagement with indigenous peoples please attach supporting evidence and indicate in the table which aspects this covers, and where this is discussed in the attached documentation. If your company does not have a corporate approach to engagement with indigenous peoples please provide an explanation in the comment box. Supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. Disclosure requirements for partially public question Additional credit will be granted for relevant publicly available evidence for each option. - Identifying affected indigenous peoples - Understanding the local context for engaging with indigenous peoples - Principles of good engagement of indigenous peoples - Free prior and informed consent - Commitment to protect and preserve cultural heritage from the adverse impacts of local activities - Grievance mechanisms - Audit and assessment of relocation/resettlement References - IFC Performance Standard 7: Indigenous Peoples - IFC Performance Standard 8: Cultural Heritage - ICMM Indigenous Peoples and Mining - Good Practice Guide 2015 - ILO Convention 169 on Indigenous and Tribal Peoples 1989 - United Nations Declaration on the Rights of Indigenous Peoples 2007

3.5.7 Security Forces

Additional credit may be granted for publicly available evidence.

Do you have a structured approach to managing security forces?

❍ Yes, we are a Corporate Participant of the Voluntary Principles on Security and Human Rights (http://www.voluntaryprinciples.org). Please attach supporting evidence.

❍ Yes, although we are not a Corporate Participant of the Voluntary Principles on Security and Human Rights we do have an approach to managing security forces that covers the following aspects:

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:	Publicly available
❑ Risk assessment		❑ Yes
❑ Interactions with public security		❑ Yes
❑ Interactions with private security		❑ Yes

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:	Publicly available
❏ Monitoring of security providers to ensure they fulfill their obligation to provide security in a manner consistent with the rules of conduct outlined by our company		❏ Yes
❏ Grievance mechanisms covering security forces		❏ Yes
❏ Audit and assessment of security contractors		❏ Yes

❍ No, we do not have a corporate approach to managing security forces. We do this on a site-by-site basis.

❍ Not applicable. None of our owned or operated sites have security forces employed. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale In order to protect their reputation and minimize respective risks, companies employing security forces must ensure that their security forces respect human rights. Key Definitions Involvement of Security Forces: this refers to maintaining your company's safety and security within its operating framework while encouraging respect for human rights (security forces could be security hired/contracted with or without weapons). We are looking for statements which apply to your company regarding its security forces according to your company’s own definition. Data Requirements Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Risk assessment - Interactions with public security - Interactions with private security - Monitoring of security providers to ensure they fulfill their obligation to provide security in a manner consistent with the rules of conduct outlined by our company - Grievance mechanisms covering security forces - Audit and assessment of security contractors Where your company is a signatory of the Voluntary Principles on Security and Human Rights but still has a structured approach to managing security forces that you wish to be appraised in this question, please attach supporting evidence and indicate in the table which aspects this covers, and where this is discussed in the attached documentation. If your company does not have a structured approach to managing security forces, please provide an explanation in the comment box. References The Voluntary Principles on Security & Human Rights: https://www.voluntaryprinciples.org/ Conflict Analysis Tool for Companies, Voluntary Principles Initiative: https://www.voluntaryprinciples.org/wp-content/uploads/2022/05/Voluntary-Principles-Initiative-Conflict-Analysis-Tool-for-Companies-English.pdf

3.5.8 Local Employment

Additional credit may be granted for publicly available evidence.

Do you have business practices on employing local people at your owned or operating sites?

❍ Yes, we have business practices on employing local people at our owned or operated sites.

Aspect:	Evidence:	Publicly available
❏ We have implemented a policy on employing local people	Please attach the policy:	❏ Yes

Aspect:	Evidence:	Publicly available
❏ We offer training for local unemployed people in order to make them fit for work at our operations	Please provide the document(s) in which you report on training for local unemployed people: Please provide a short comment on these training programs.	❏ Yes
❏ We report on the share of local people employed at the operating site level	Please provide the document(s) in which you report the share:	❏ Yes
❏ We report on the share of local people in senior management positions at the operating site level	Please provide the document(s) in which you report the share:	❏ Yes

❍ No, we do not have business practices on employing local people at operating sites for at least 80% of your owned or operated sites.

❍ Not applicable. Please provide an explanation in the comment box below.

❍ Not known

Info Text:
Question Rationale By improving local development opportunities, companies can contribute to local development and thereby strengthen their license to operate. When hiring local people, the company can have certain measures that favor the local population in place. With this question, we assess what measures are taken by the company to integrate the local population. Key Definitions Local community - We do not define "local community". Please define "local community" as it makes sense in your context (e.g., geographic region, population density, etc.). Important is however, that "local" refers exclusively to people that live locally and does not include people that have moved to the area after obtaining employment. Data Requirements Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - We have implemented a policy on employing local people - We offer training for local unemployed people in order to make them fit for work at our operations - We report on the share of local people employed at the operating site level - We report on the share of local people in senior management positions at the operating site level Supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted.

3.5.9 Artisanal Small-scale Mining

Additional credit may be granted for publicly available evidence.

Does your company have programs in place to address your exposure and engagement with legitimate local artisanal small-scale miners?

❍ Yes, we have programs in place to address legitimate artisanal small-scale mining (ASM) activities covering the following elements.

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:	Publicly available
❏ Identification of ASM activities as part of the social baseline studies		❏ Yes
❏ Reporting on the number of operating sites where ASM is taking place on or adjacent to the sites:		❏ Yes
❏ Active engagement with ASM		❏ Yes
❏ Supporting formalization of ASM		❏ Yes
❏ Providing technical assistance to ASM		❏ Yes

❍ No, we do not have programs to engage with legitimate local ASM.

❍ Not applicable. None of our operational sites have ASM taking place on or adjacent to those sites, OR none of the commodities produced in our mines are listed among those prone to ASM. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is to outline the approach of companies in interacting with legitimate artisanal and small-scale miners and addressing the associated issues. While being an important source of income and livelihood, ASM can be associated with environmental, socio-economic, and human rights risks. Furthermore, it has the potential to directly impact mining operations in terms of use and disposal of toxic chemicals, particularly mercury, pollution of water and soil, mine security and community-related risks. The differing legal systems, as well as varying social and political contexts, influence the companies' approach to ASM. By having a positive interaction with legitimate local artisanal and small-scale miners, companies can help to avoid conflicts, foster positive community relations, and support the formalization of legitimate ASM, resulting not only in local opportunities and protection of human rights and the environment, but in a more sustainable and responsible use of resources. Key Definitions Artisanal Small-Scale Mining (ASM): Formal or informal operations with predominantly simplified forms of exploration, extraction, processing, and transportation. ASM is normally low capital intensive and uses high labor-intensive technology and is conducted by individuals, groups of individuals, families, or small organizations such as cooperatives. Large-Scale Mining (LSM): Refers to industrial mining companies with operations that are not considered to be artisanal or small-scale. Legal: It refers to ASM activities that have a mining license and any environmental permits and permissions as required by law. Illegal: Illegal mining refers to mining or processing activities that run contrary to nationally or regionally applicable laws, including mining in areas allocated for use by other rights holders (where the rights holder has not given their permission for such exploitation) or where the methods used for extraction are in breach of accepted social and environmental laws or regulations. Legitimate: Legitimate ASM takes into account the good faith efforts of artisanal and small-scale miners to operate within the applicable legal framework (where it exists) as well as their engagement in seeking formalization - bearing in mind that in many cases, artisanal and small-scale miners have very limited or no capacity, technical ability or sufficient financial resources to do so. ASM is not considered legitimate: a) when it is explicitly prohibited by law; and b) when it contributes to conflict or crime. Informal: ASM activity that operates in an environment where there are no legal frameworks governing ASM, or regardless of their legal status, ASM actors are not organized in or effectively represented by a legal entity; do not receive governmental support, or do not benefit from enforcement of policies that enable them to understand and comply with the requirements set in national regulations. Formalization: A process that ensures that ASM actors are licensed and organized in representative entities that represent their needs; policies are implemented, monitored, and enforced; and ASM actors receive technical, administrative, and financial support that empowers them to adhere to requirements prescribed by national regulations. Commodities prone to ASM: - Gold and 3T - Tin,

Tantalum, and Tungsten (“conflict minerals”) - Precious stones (Diamonds, Sapphire, Ruby, and emeralds) - Cobalt - Base metals (copper, lead, zinc) Activities’ locations prone to ASM: Mines in Africa, Latin America or Asia (excl. Japan) Data Requirements Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Identification of ASM activities as part of the social baseline studies - Reporting on the number of operating sites where ASM is taking place on or adjacent to the sites - Active engagement with ASM - Supporting formalization of ASM - Providing technical assistance to ASM References - OECD Due Diligence Standard on Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas - ICMM, 2022, Performance Expectation 9.4 - IRMA, Chapter 3.6 - Artisanal and Small-Scale Mining - World Gold Council, 2022, Lessons learned on managing the interface between large-scale and artisanal and small-scale gold mining. - UNITAR & UNEP, 2018, Handbook: Developing National ASGM Formalization Strategies within National Action Plans, page 18 - IGF and IIED, 2017, Global Trends in Artisanal and Small-Scale Mining (ASM) - Alliance for Responsible Mining, Principles of peaceful coexistence between mining titleholders and ASM Miners - Position summary

3.5.10 MSA Community Relations

In this section we include a performance score on the Corporate Sustainability Monitoring with the objective of verifying the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company.

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue.

4 Future Questions (Optional)

In this section, questions on new, developing sustainability topics are asked with the intention of adding them to future revisions of the Corporate Sustainability Assessment. **Questions asked in this section will not contribute to the Total Sustainability Score in the specific year they are asked. We may choose to ask these questions in the same or modified format in future years, and add them to the standard part of the questionnaire, in which case they will contribute to the Total Sustainability Score in that year.**
We encourage companies to complete the questions in this section in order to allow us to perform data analysis on the results to inform future revisions of the questions and scoring schemes, as well as to provide companies the opportunity to engage with us on these topics.

4.1 Sustainable Artificial Intelligence

Despite the enormous potential of Artificial Intelligence systems to enhance productivity and boost the economy, these technologies also have the potential to produce important societal changes and to impact the environment. Given the fast development of AI applications, numerous governments and international bodies have directed their efforts to produce different initiatives that promote their sustainable development and use. These initiatives include market regulations, codes of conduct, risk-based mitigation approaches, regulatory frameworks and the creation of ad-hoc entities with the objective of supervising, testing and maintaining oversight over the topic.

Over the next years, businesses will implement different AI applications both for their own uses and for market purposes. Together with this, the impacts on environment and society will likely increase, suggesting the need to implement solid AI Governance structures to individuate and mitigate the associated risks. Some of the key challenges businesses and authorities will have to deal with include managing data privacy and copyright protection, addressing ethical concerns (bias and discrimination), limiting misuse, and guaranteeing transparency and explainability of complex algorithms.
This criterion in the Future Questions section focuses on the ability of companies to recognize these challenges and to start acting by implementing sound governance and by using AI Systems to drive improvements in their sustainability performance.

4.1.1 Artificial Intelligence Policy

Additional credit may be granted for publicly available evidence.

Does the company have a dedicated policy or commitment on Artificial Intelligence (AI) that includes at least one of the following aspects?

- ❍ Yes, the company has a dedicated policy or commitment on AI and it includes at least one of the following aspects. Please provide supporting evidence:
  Policy or Commitment aspects
  - ❏ Ensuring the respect of data privacy in the use and/or development of AI
  - ❏ Protecting the cybersecurity of systems in the use and/or development of AI
  - ❏ Avoiding potential bias in the use and/or development of AI
  - ❏ Allowing users to identify AI-generated content

  Public Reporting
  - ❏ There is a publicly available policy or commitment on AI, and it contains at least one of the above aspects.

  AI Policy Endorsement
  - ❏ Is there a dedicated policy or commitment on AI endorsed by a member of either the Board of Directors, or Executive Management?
    - ❍ Board of Directors
    - ❍ Executive Management (Chief AI Officer or similar)
- ❍ No, the company does not have a dedicated policy or commitment on AI that includes at least one of the above aspects, however, the topic is specifically included in the following group policies. Please provide supporting evidence:
  - ❏ Privacy policy
  - ❏ Cybersecurity policy
  - ❏ Human Rights Policy
  - ❏ Other:
- ❍ No, the company does not have a dedicated policy or commitment on AI that includes at least one of the above aspects, nor is the topic included in other group policies, but the company is planning to develop a dedicated policy or commitment on AI or include the topic in other group policies in the next two years. Please provide supporting evidence.
- ❍ No, the company does not have a dedicated policy or commitment on AI that includes at least one of the above aspects, nor does it include the topic in any of the group policies, nor does it plan to develop a policy on AI or include the topic in other group policies in the next two years.
- ❍ Not applicable. Please provide an explanation in the comment box below.

❍ Not Known

Info Text:
Question Rationale The purpose of this question is to ascertain the degree to which businesses are assessing the risks associated with the development and/or use of artificial intelligence systems. Businesses are progressively increasing their development and use of artificial intelligence systems for different applications, from supply chain optimization to process enhancement and customer experience. The risks (and opportunities) arising from artificial intelligence require a new robust set of governance systems to carefully manage its implementation, use, and potential externalities. This question focuses on the policies that companies have in place to manage these risks and opportunities and on the governance systems implemented. This includes evaluating if the company has a dedicated and publicly available policy or commitment on artificial intelligence that includes certain aspects, and if there is a dedicated role or committee at board/executive level which endorsed it. In the scenario of a company that does not have a dedicated policy or commitment on artificial intelligence that includes at least one of the aspects listed, nor the topic is included in other group policies, the question evaluates if the company is planning to develop a dedicated policy or commitment on artificial intelligence that include at least one of the listed aspects or to include the topic in other group policies in the next two years. Key Definitions Ensuring the respect of data privacy: Companies developing and/or using AI Systems need to implement specific risk-based approaches to guarantee the privacy of users. This may also involve the creation and use of innovative privacy-preserving techniques, as well as complying with national and international privacy regulations. Protecting the cybersecurity of systems: AI Systems can be the target of complex cyberattacks which can compromise inputs, outputs and the overall stability of these systems. It is the responsibility of companies to identify and mitigate vulnerabilities to guarantee systems' integrity across the AI lifecycle. Avoiding potential bias: AI Systems need to be trained to prevent potential bias in outputs, which could lead to unfair discrimination. Companies need to identify and remove this risk through research and testing of reliable systems to mitigate it, as well as investing in effective mitigation measures. Allowing users to identify AI-generated content: As these systems continue to advance, it is becoming progressively more difficult to individuate which content is AI-generated and which not. National and international regulative bodies are expecting companies to develop and implement trustworthy methods for content provenance and authentication, such as watermarking or other methods that allow the users to recognize content created by artificial intelligence. Data Requirements Not Applicable for the question: - This question may be marked "Not applicable" for companies that can credibly demonstrate in a comprehensive comment that their company does not develop and/or use AI Systems. Disclosure Requirements Disclosure requirements for partially public question: qualitative information is verified against attached document(s) or comprehensive company comments. Options that cannot be verified will be unticked. Additional credit will be granted for relevant publicly available evidence covering a dedicated policy or commitment on AI which includes at least one of the four following aspects: - Ensuring the respect of data privacy in the use and/or development of AI - Protecting the cybersecurity of systems in the use and/or development of AI - Avoiding potential bias in the use and/or development of AI - Allowing users to identify AI-generated content

4.1.2 Artificial Intelligence and ESG Performance

Does the company use Artificial Intelligence (AI) to improve performance across different ESG dimensions?

❍ Yes, the company uses AI to improve performance across ESG dimensions. Please provide a description of initiatives that leverage AI.

	Environmental	Social	Governance
Description	❏ Environmental Description	❏ Social Description	❏ Governance Description

	Environmental	Social	Governance
Aspects covered	❑ Biodiversity ❑ Climate ❑ Energy Consumption ❑ Water Management ❑ Waste Management ❑ Sustainable Products and Services	❑ Human Rights ❑ Occupational Health & Safety ❑ Privacy Protection ❑ Human Capital Development ❑ Customer Relations ❑ Community Relations	❑ Reporting & Transparency ❑ Information Security ❑ Supply Chain ❑ Risk Management ❑ Product Quality & Safety
Metrics to measure performance	❑ Quantification of impacts	❑ Quantification of impacts	❑ Quantification of impacts
Supporting evidence			

❍ No, the company does not use AI to improve performance across ESG dimensions.

❍ Not applicable. Please provide an explanation in the comment box below.

❍ Not known

Info Text:
Question Rationale The purpose of this question is to determine if and how companies are leveraging the opportunities associated with the use of artificial intelligence. The emergence of artificial intelligence (AI) has spurred governments, institutions and companies to investigate and set forth guidelines on the use and development of AI technologies to mitigate risks and negative impacts on society and the environment. Further discussions have considered how AI technologies can be applied to strengthen organizational ESG management and manage related risks. Given this, we aim to understand how companies are leveraging AI to improve or achieve ESG performance/objectives by capturing qualitative information on the types of ESG initiatives and the quantification of impacts to measure performance. Key Definitions Description of initiatives: Companies are expected to provide specific examples of initiatives or programs that leverage AI to improve performance across the three ESG dimensions. One such example for addressing the “climate” aspect could be a company using AI to better quantify localized emissions from satellite remote-sensing data. For the aspect “reporting & transparency”, AI can assist in monitoring large amounts of regulatory data to identify potential breaches allowing organizations to take proactive measure. Quantification of impacts: These could refer to monetary or non-monetary metrics that a company uses to track and measure the impacts of its AI initiatives to improve ESG performance. These metrics to measure improvements in ESG performance should be directly linked to the initiatives described and have a measurable outcome or impact. Please note that future expected impacts of the program or initiative can also be included here. Disclosure Requirements Supporting Evidence: - The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted.

4.2 Talent Planning and Analytics

4.2.1 People Analytics

Does your company use any People Analytics (PA) in any of the following analysis? If yes, please select any practice that apply and provide a supporting evidence indicating the page number where the relevant information can be found and a comment in the reference field with a short description of how People Analytics is applied in your case.
Please note that companies are not expected to make use of PA in all the following analysis. For further clarifications, please consult the information text.

- ❍ Yes. Please select any relevant analysis that apply:
  - ❑ Measuring employee performance
  - ❑ Strategic workforce planning
  - ❑ Identifying current workforce skills gaps
  - ❑ Recruiting & hiring (e.g. evaluating recruiting channels, screening of candidates, assessing talent supply/demand)
  - ❑ Identifying flight risks to improve retention
  - ❑ Competitive intelligence
  - ❑ Organizational network analysis
- ❍ No, our company does not use People Analytics.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale People Analytics (also known as HR or Talent analytics) refers to the application of advanced analytics and use of large data sets in human capital management. Using the knowledge gained through analysis of human capital related data can help companies identify current risks and opportunities and make better informed decisions to improve talent management and eventually business performance. The main cases for which companies have started using analytics are employee performance measurement and workforce planning. Companies are also applying data to identify skills gaps, evaluate recruiting channels, screen candidates and assess talent supply and demand etc. Asking about the use of People Analytics, i.e., collection and analysis of HR related data in order to draw insights (e.g., solving existing problems or capitalizing on new opportunities) doesn't suggest the dehumanization of the employer-employee relationship. On the contrary, it is proven that evaluating data that companies are already collecting might be useful to further improve employee experience, better inform employee training and development efforts, promote fair treatment of employees and eliminate bias. Key Definitions People analytics: it is also known as HR, Talent or workforce analytics. It is the practice of collecting and analyzing Human Resources and organizational data through the application of statistics and other data interpretation techniques. The aim of this method is to transform this data into actionable insights that improve the company’s systems, processes and strategies in order to achieve sustainable business success. Strategic workforce planning: it is the long-term planning aiming at “the strategic alignment of an organization’s human capital with its business direction. It is a methodical process of analyzing the current workforce, determining future workforce needs, identifying the gap between the present and the future, and implementing solutions so the organization can accomplish its mission, goals, and objectives.” (Minnesota Management and Budget cited, HR Society 2013, p.3). Types of Workforce planning: - Strategic planning: long-range planning, usually covering a 3 to 5 year forecast period, aligned to business needs and outcomes. It focuses on identifying the workforce implications, current, transition and future of business strategic objectives and includes scenario planning. - Operational planning: mid-range planning, usually covering the next 12 to 18 months. It should align with the timeframe of the business planning cycle. It is the process and systems applied to gathering, analyzing and reporting on workforce planning strategy. - Tactical or short-range planning: it takes place once a year and is usually part of budgeting Identify current workforce skill gaps: this practice should be considered as a part of the Strategic Workforce Planning (SWP) process. Some companies may identify current workforce skill gaps for operational reasons or for short-term planning, e.g., they may evaluate that they are currently more in need of employees with a specific programming knowledge and decide to open two positions in a specific year, without necessarily taking into consideration the more long-term planning and strategic direction. Recruiting & hiring (e.g., evaluating recruiting channels, screening of candidates, assessing talent supply/demand): examples may include but are not limited to engaging assessments identifying successful candidates, use of external databases to evaluate talent pool, screening of internal databases to identify internal employees with relevant skills etc. Identifying flight risks to improve retention: this refers to the process of identification of disengaged or dissatisfied employees with their current compensation, job or career prospects that may look elsewhere for new opportunities. These employees are deemed as high-risk employees to quit. Competitive intelligence: Competitive Intelligence (CI) is the systematic collection and analysis of information from multiple sources, often used in marketing, product, and sales departments in order to understand a company’s competitive landscape. In the Human Resource field, CI is used in developing human capital strategies, identifying related threats and opportunities and advancing organization’s talent retention and acquisition efforts from industry

information, company research, organizational charts, employee information, labor market information, and overall trends. Organizational network analysis: Also known as Relational Analytics, Organizational Network Analysis (ONA) is a method for studying information flow, interaction and socio-technical networks within an organization. This technique creates statistical and graphical models of people, tasks, groups, knowledge and resources of organizational systems. It is based on social network theory and more specifically, dynamic network analysis. ONA is a growing trend in the field of People Analytics, especially around the concept of understanding diversity and inclusion, innovation, as well as employee performance and motivation. Data Requirements - If you have less than 100 employees or no employees in your organization, then please mark the question as “Not applicable”. - Companies are not expected to make use of PA for all the type of analysis listed in the question. One option is sufficient to achieve maximum score in this question, if the supporting evidence and short description comment meet our requirements. - It is possible that a company uses People Analytics for different cases that correspond to more than one of the options available. Please select all that apply, provide relevant supporting evidence and a short description. - The analysis shared in this question do not need to apply to the whole company, it can also apply to a local/regional/segment/business unit. - In this question, it is not required to share the actual data of your analysis but rather the analytical process that has been followed. The analysis can be qualitative, quantitative, predictive or perspective. For example, this question doesn't ask whether your company is measuring employee performance but rather whether any software, systems, real-time monitoring or other tools are used to collect and analyze this data in order to better evaluate employee performance. Supporting evidence: - Any type of supporting evidence that can demonstrate the type of analysis conducted is acceptable (e.g., screenshots of online systems, documents of application procedures, documentation of a successful application case, comprehensive comments). Further details on supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - People Analytics tools can be internally and/or externally developed (e.g., LinkedIn) but they should have an internal focus, i.e., aiming to improve the company’s systems, processes and strategies in order to achieve better talent management. - Companies are not expected to have high-tech systems or platforms in place in order to conduct HR data analysis, use of simple tools (e.g., Excel) is also sufficient if they serve companies’ analytical purposes. - General statements that a company uses People Analytics are not acceptable. - Evidence of the outcome of the analysis is welcome but not necessary. This information is necessary in the Strategic Workforce Planning question. - Simple tracking of HR data and sharing of data sheets is not sufficient. This question doesn't seek evidence of simple data collection, but it focuses on understanding what type of data analysis has been conducted in order to identify issues or key areas of improvement in talent management. References Global Talent Trends, 2020, LinkedIn Talent Solutions. Minnesota Management and Budget cited, The Complete Guide to Workforce Planning. In HR Society, 2013, p.3 https://en.wikipedia.org/wiki/Organizational_network_analysis People Analytics Grows Up: Healthy New Focus On Productivity". Josh Bersin.

4.2.2 Strategic Workforce Planning

Does your company currently use People Analytics (PA) for your Strategic Workforce Planning (SWP)?
If your company has different processes in place for different business unit, please select one that you perceive as the most strategic and it is more broadly applied within your organization.
For further clarifications, please consult the information text.

❍ Yes. Please describe the process in the table below and provide supporting evidence:
Please indicate what is the application coverage of the process described (in percentage of global FTEs):
  - ❍ > 75% of all FTEs globally
  - ❍ 50 - 75% of all FTEs globally
  - ❍ 25 - 50% of all FTEs globally
  - ❍ < 25% of all FTEs globally

Description	
Opportunity: Why does your company use PA for SWP?	

Description	
Action/process/tool used: How PA have been used?	
Outcome: What is the business impact/result of the initiative?	

❍ No, we do not use People Analytics for our Strategic Workforce Planning

❍ Not applicable. Please provide explanations in the comment box below

❍ Not known

Info Text:
Question Rationale One of the most common areas where companies have started applying People Analytics is in their Strategic Workforce Planning. By applying data analysis, companies try to estimate future company's workforce needs along with studying external landscape. For example, they can estimate how many new and replacement hires will be needed in the months or years ahead, gather data for current turnover and work with business strategists to understand where and how growth will occur. This helps companies to earlier address risks that may occur or capitalize on opportunities by finding solutions to better manage talents. Key Definitions FTEs: Full-Time Equivalents is the number of working hours that represents one full-time employee during a fixed time period, such as one month or one year. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. Workforce planning: It is the long-term planning aiming at "the strategic alignment of an organization's human capital with its business direction. It is a methodical process of analyzing the current workforce, determining future workforce needs, identifying the gap between the present and the future, and implementing solutions so the organization can accomplish its mission, goals, and objectives." (Minnesota Management and Budget cited, HR Society 2013, p.3). Types of Workforce planning - Strategic planning: long-range planning, usually covering a 3 to 5 year forecast period, aligned to business needs and outcomes. It focuses on identifying the workforce implications, current, transition and future of business strategic objects and includes scenario planning. - Operational planning: mid-range planning, usually covering the next 12 to 18 months. It should align with the timeframe of the business planning cycle. It is the process and systems applied to gathering, analyzing and reporting on workforce planning strategy. - Tactical or short-range planning: it takes place once a year and is usually part of budgeting. Data Requirements - If you have less than 100 employees or no employees in your organization, then please mark the question as "Not applicable". - This question is different from the People Analytics (PA) question. This question requires a more detailed description of the company's Strategic Workforce Planning (SWP). In the People Analytics question, companies are asked if they collect and analyze HR related data through the application of statistics or other data interpretation techniques in different practices (e.g., in order to measure employee performance, in their recruiting & hiring processes, etc.). The Strategic Workforce Planning question focuses only on the application of PA in SWP and requires extensive description of the purpose of the analysis, the method/tool used and the result of the analysis. - Companies that have more than one relevant processes in place should report on the one that they perceive as the most strategic and for which they can provide the best description of the opportunity, the process / tools / techniques / methods / models used and their outcomes. Description: An acceptable description should include the following elements: - Opportunity: Why does the company apply People Analytics in Strategic Workforce Planning? The aim of the activity or the purpose the company is seeking to address with such analysis should be described. For example, a company may be investing in analytics in order to combat high voluntary employee turnover. - Action: How People Analytics have been used? Description of process / tools / techniques / methods / models being used to collect and use the necessary data and the type of data that is used. For example, a company builds and rolls out dashboards of data on headcounts, employee engagement, compensation or a company develops predicting models to analyze the data already collected. - Outcome: What is the business impact/result of the initiative? For example, a company is able to develop models to effectively predict employees with high flight risk, modify its strategy and thereby lower voluntary employee turnover. Supporting evidence: please provide supporting documentation (private or public) that will help better support the description of your PA application in SWP. Any type of supporting evidence that can demonstrate the type of analysis conducted is acceptable (e.g., screenshots of online systems, documents of application procedures, documentation of a successful application case, comprehensive comments). - The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. Minnesota Management and Budget cited, The Complete Guide to Workforce Planning. In. HR Society, 2013, p.3 Strategic Workforce Planning: Developing

Optimized Talent Strategies for Future Growth, Ross Sparkman, cited, Global Talent Trends, 2020, LinkedIn Talent Solutions. Sloan, Julie. The Workforce Planning Imperative JSM, 2010, cited.

5 Feedback Survey: Your input is welcome

Your feedback is a crucial component for the further development of the Corporate Sustainability Assessment.
We very much value your honest and direct feedback and input on CSA improvement ideas.
Thank you for taking the time to provide your valuable feedback.
This feedback section is not used in the assessment or scoring of your company, is not mandatory and is strictly confidential.
Please note that this feedback survey section will also appear in the PDF version of the questionnaire.

5.1 Overall Impression

How likely is it that you would recommend the CSA to a peer or colleague?

❍ 10 - Extremely Likely

❍ 9

❍ 8

❍ 7

❍ 6

❍ 5

❍ 4

❍ 3

❍ 2

❍ 1

❍ 0 - Not at all

What motivates you/your company to participate in our Corporate Sustainability Assessment? Your answers enable us to do our best for you to get the most value out of your participation. We kindly ask you to rank the following reasons in order of importance to your company (1 = most important motivation, 6 = least important motivation) and to specify why each driver is important to you.

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
1.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Understand the link between sustainability and business strategy and increase interaction across the company ❍ Other, please specify	
2.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Understand the link between sustainability and business strategy and increase interaction across the company ❍ Other, please specify	

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
3.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Understand the link between sustainability and business strategy and increase interaction across the company ❍ Other, please specify	
4.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Understand the link between sustainability and business strategy and increase interaction across the company ❍ Other, please specify	

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
5.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Understand the link between sustainability and business strategy and increase interaction across the company ❍ Other, please specify	
6.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Understand the link between sustainability and business strategy and increase interaction across the company ❍ Other, please specify	

Do you believe that the current CSA ranking is a fair representation of the Corporate Sustainability Performance in your peer group?

❍ 6 = The ranking completely reflects the sustainability performance of the peer group

❍ 5

❍ 4

❍ 3

❍ 2

❍ 1 = The ranking does not at all reflect the sustainability performance of the peer group

5.2 Methodology Development Input

The ongoing development of our questionnaire benefits a lot from your input. Your answers in this section help us to improve our focus and update the areas that are most important to companies.
Which topics within the questionnaire do you think are **in most need of improvement**? Please choose the three most important topics in the drop down lists below. If you choose 'Other', please specify which topic within the questionnaire you find most material in the text box.

1st priority improvement topic

❍ Biodiversity

❍ Business Ethics

❍ Climate Strategy

❍ Corporate Governance

❍ Customer Relations

❍ Energy

❍ Environmental Policy & Management

❍ Human Capital Management

❍ Human Rights

❍ Information Security/Cybersecurity & System Availability

❍ Labor Practices

❍ Materiality

❍ Occupational Health & Safety

❍ Community Relations

❍ Product Stewardship

❍ Risk & Crisis Management

❍ Supply Chain Management

❍ Tax Strategy

❍ Transparency & Reporting

❍ Waste & Pollutants

❍ Water

❍ Innovation Management

❍ Other, please specify

Please specify:

2nd priority improvement topic

❍ Biodiversity

❍ Business Ethics

❍ Climate Strategy

❍ Corporate Governance

❍ Customer Relations

❍ Energy

❍ Environmental Policy & Management

❍ Human Capital Management

❍ Human Rights
❍ Information Security/Cybersecurity & System Availability
❍ Labor Practices
❍ Materiality
❍ Occupational Health & Safety
❍ Community Relations
❍ Product Stewardship
❍ Risk & Crisis Management
❍ Supply Chain Management
❍ Tax Strategy
❍ Transparency & Reporting
❍ Waste & Pollutants
❍ Water
❍ Innovation Management
❍ Other, please specify

Please specify:

3rd priority improvement topic

❍ Biodiversity
❍ Business Ethics
❍ Climate Strategy
❍ Corporate Governance
❍ Customer Relations
❍ Energy
❍ Environmental Policy & Management
❍ Human Capital Management
❍ Human Rights
❍ Information Security/Cybersecurity & System Availability
❍ Labor Practices
❍ Materiality
❍ Occupational Health & Safety
❍ Community Relations
❍ Product Stewardship
❍ Risk & Crisis Management
❍ Supply Chain Management
❍ Tax Strategy
❍ Transparency & Reporting
❍ Waste & Pollutants
❍ Water
❍ Innovation Management
❍ Other, please specify

Please specify:

Is there any topic material to your company which has not been addressed in the CSA?

5.3 Platform Development Input

The functionality of the CSA platform is constantly evolving. We want to develop the features that are the most important to participating companies. Your input and ideas help us to prioritize our development pipeline. Please rank (1= most important, 6= least important) the platform components provided in the drop down menu below which you would most like to see further developed. Choose “other” if you would like to suggest a new feature for an element not included in the list.

Rank of importance (1= most important, 6= least important)	Platform feature	Please describe what functionality you would benefit from
1.	❍ Questionnaire layout ❍ Document management ❍ User management ❍ PDF export ❍ “Benchmarking” and/or “Peer Practices” tabs ❍ Other, please specify	
2.	❍ Questionnaire layout ❍ Document management ❍ User management ❍ PDF export ❍ “Benchmarking” and/or “Peer Practices” tabs ❍ Other, please specify	
3.	❍ Questionnaire layout ❍ Document management ❍ User management ❍ PDF export ❍ “Benchmarking” and/or “Peer Practices” tabs ❍ Other, please specify	

Rank of importance (1= most important, 6= least important)	Platform feature	Please describe what functionality you would benefit from
4.	❍ Questionnaire layout ❍ Document management ❍ User management ❍ PDF export ❍ “Benchmarking” and/or “Peer Practices” tabs ❍ Other, please specify	
5.	❍ Questionnaire layout ❍ Document management ❍ User management ❍ PDF export ❍ “Benchmarking” and/or “Peer Practices” tabs ❍ Other, please specify	
6.	❍ Questionnaire layout ❍ Document management ❍ User management ❍ PDF export ❍ “Benchmarking” and/or “Peer Practices” tabs ❍ Other, please specify	

5.4 CSA and Investor Relations

Do you pro-actively refer to your CSA results in your discussions with investors and analysts?
A. CSA/ESG Score
❍ Yes
❍ No
B. CSA data
❍ Yes
❍ No
C. Relative industry position
❍ Yes
❍ No
Do investors/analysts inquire about your CSA results?
A. CSA/ESG Score
❍ Always
❍ Often
❍ Sometimes

❍ Never

B. CSA data

❍ Always

❍ Often

❍ Sometimes

❍ Never

C. Relative industry position

❍ Always

❍ Often

❍ Sometimes

❍ Never

Interest by investors/analyst in the CSA results and related scores increased compared to last year

❍ Strongly Agree

❍ Somewhat Agree

❍ Somewhat Disagree

❍ Strongly Disagree

5.5 Link to Performance Based Compensation and Sustainability Investments

CSA Performance link to compensation

Is your company's CSA performance linked to executive or top management compensation?

❍ Yes

❍ No

Is your company's CSA performance linked to your compensation or the compensation of your team?

❍ Yes

❍ No

5.6 Reporting Process

How many employees used the online assessment interface this year? We offer an option to limit access to certain sections of the questionnaire and would like to understand if companies use this option to provide access or if different persons log in under the same login.
Please indicate the number of employees who actively logged into your company's account to enter information.

How many employees were involved in collecting the data requested in the questionnaire? Please indicate the total number of employees involved in the data collection process related to filling out the CSA. It **should not include** employees who collected data for which the primary purpose was not the questionnaire. For example, site managers who collected environmental data for other corporate reporting purposes.

How many hours (i.e. total amount of time spent in hours) do you estimate were necessary to fill out the questionnaire this year?

Do you believe that the effort needed to fill out the questionnaire has increased or decreased compared to last year?

- ❍ 1
- ❍ 2
- ❍ 3
- ❍ 4
- ❍ 5
- ❍ 6

Please select a value from the dropdown list
1 = Effort decreased significantly
6 = Effort increased significantly
Were the questions and help texts easy to understand and did they provide useful support when filling out the questionnaire?

- ❍ 1
- ❍ 2
- ❍ 3
- ❍ 4
- ❍ 5
- ❍ 6

Please select a value from the dropdown list
1 = Very difficult to understand and not useful
6 = Very easy to understand and very useful

5.7 Other Feedback

Please provide any other feedback that you might have related to the content of the questionnaire or the assessment process in the text box below.