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Company Name: CSV 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:

DJSI 2021 - Test Companies CA

0 Company Information

0.1 Denominator - 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
Please select your company's reporting currency. For consistency purposes, this currency will be used throughout the questionnaire, and will be automatically 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

Revenues will be used as the normalization factor for the "Operational Eco-Efficiency" questions in your industry. If available, constant currency (foreign exchange adjusted) revenues are preferred, as they eliminate the effect of fluctuations in foreign exchange rates and are thus a better indicator of business performance. However, reported revenues are acceptable as well. **Please also provide information for all other requested fields.**

Fiscal year-end date

Please specify your fiscal year-end date in the following format:
dd.mm.yyyy (e.g. 31.12.2020)

Company Data	Financial Year 2017	Financial Year 2018	Financial Year 2019	Financial Year 2020
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				

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. Operational Eco-Efficiency). 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 "Operational Eco-Efficiency." 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.

0.2 Business Activities

Please review and if necessary, update or complete the table on your company’s business activities. Information has been pre-filled using the sector activity mapping from Trucost, an S&P Global company, and has been derived from public sources and best estimates using analyst judgement. If necessary, please update the figures and provide an explanation for the change, as well as relevant references or detailed descriptions of these business activities.

Trucost Business Activity	Company description of main products	Revenue from each business activity in FY 2019 (USD)	% of revenue from the business activity over total revenues in FY 2019	Explanation for change	Supporting evidence
Business Activity 1:					
Business Activity 2:					
Business Activity 3:					
Business Activity 4:					
Business Activity 5:					
Business Activity 6:					

Trucost Business Activity	Company description of main products	Revenue from each business activity in FY 2019 (USD)	% of revenue from the business activity over total revenues in FY 2019	Explanation for change	Supporting evidence
Business Activity 7:					
Business Activity 8:					
Business Activity 9:					
Business Activity 10:					
Business Activity 11:					
Business Activity 12:					
Business Activity 13:					
Business Activity 14:					
Business Activity 15:					

Info Text:
Question Rationale Increasingly, investors and companies are attempting to better understand the impacts from business activities, products, and services. These can be either positive or negative impacts on society or the environment, either contributing to or detracting from global goals such as climate targets or the UN Sustainable Development Goals. In order to understand these impacts, better information on a company's products, services, and business activities is needed. This classification often goes beyond what current industry classification systems provide. S&P Global, through the Corporate Sustainability Assessment and its Trucost unit, are developing next generation data sets to better help companies and investors understand

the real-world impacts of their business decisions. 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 a business activity breakdown for its revenue generating areas. This breakdown has been done based on analyst judgement, using publicly available sources as well as estimations. We are providing the companies 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. Today, most models rely solely on estimated data, without considering company feedback. By asking for company feedback, we are answering the calls of many institutional investors for more accurate and robust underlying data to be used in creating ESG intelligence. The Business Activities question will not be scored individually. The information will be presented to companies for their review and comments and will serve as the basis for the “Impact Valuation” criterion in the “Future Questions” section of the assessment. Information for this question will be pre-filled with data from S&P Global. Key Definitions Trucost Business Activity: Trucost, an S&P Global company, maintains a proprietary classification system for corporate business activities, based on revenue streams. This information is collected based on publicly available company reporting, such as financial reports, and is supplemented by a review from companies. This information is now being integrated into the CSA for future efforts to provide more detailed and nuanced scoring and benchmarking for companies. Company description of main products should include what the main products or services are, that are part of the identified revenue streams. Data requirements The following elements of the table will be pre-filled with data from S&P Global: - Trucost business activity - Revenue from each business activity in the last fiscal year (in USD) - % of overall revenue (will be calculated automatically based on the revenue information found in the denominator table (as a % of revenues in USD) The following elements should be reported/added by the company: - Company description of main products - Description of change (if a change was made to any of the pre-filled values) - References showing where the breakdown of these revenues is available Explanation of change: In order to ensure that Trucost business operating activities are as accurate as possible, we welcome companies to review and revise the information collected by S&P Global. In the event that a pre-filled value is overwritten or modified, we ask companies to provide an explanation for the change and a reference to where the information can be found, either in the public domain or in private documents. 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.

0.3 Reporting Boundaries

If your company is a holding or it has a group structure, please indicate the boundaries of your CSA data consolidation and reporting of the companies within your group or holding portfolio. Additionally, please specify how such boundaries align with the information found within your public reporting.

❍ We have a group or holding structure with financial interests in one or more companies.
  Supporting evidence:
  Environmental data reporting boundaries used in the CSA
  - ❍ We only report on companies in which we have full ownership (e.g. 100% voting rights)
  - ❍ We report on all companies in which we have financial control (e.g. more than 50% of voting rights) and/or operational control
  - ❍ We report on all companies in which we have a significant influence (i.e. 20% of voting rights or more)
  - ❍ Other
  - ❍ Not Known

  If "Other" is selected, please provide additional information in the textbox below.

❏ The environmental data reporting boundaries used in the CSA are aligned with the ones used within our public reporting

Social data reporting boundaries used in the CSA

❍ We only report on companies in which we have full ownership (e.g. 100% voting rights)

❍ We report on all companies in which we have financial control (e.g. more than 50% of voting rights) and/or operational control

❍ We report on all companies in which we have a significant influence (i.e. 20% of voting rights or more)

❍ Other

❍ Not Known

If "Other" is selected, please provide additional information in the textbox below.

❏ The social data reporting boundaries used in the CSA are aligned with the ones used within our public reporting

Are your public extra-financial reporting boundaries aligned with your public financial accounting boundaries?

❍ Yes

❍ No

❍ Not known

❍ We are not a group nor a holding and we don't have financial interests in other companies

❍ Not known

Info Text:
Question Rationale Through their ownership structures, holding and group companies can have a significant influence or exercise control on the operations and subsidiaries they have financial interests in. Consequently, investors are increasingly seeking more clarity on the ESG data consolidation and reporting boundaries used by such organizations in order to understand the ESG risks and opportunities associated with their owned assets. The information asked in this question is used to contextualize the data and information provided within the CSA for companies that have a holding or group structure. The Reporting Boundaries question will not impact the overall score. Key Definitions Full ownership: An organization has full ownership over an operation if the latter is fully owned and controlled by the former, for instance through ownership of all the voting rights associated with the operation. Financial control: An organization has financial control over an operation if the former has the ability to direct the financial and operating policies of the latter with the purpose of gaining economic or other benefits from its activities. Financial control may be commonly achieved by holding a majority in the voting rights of the subsidiary. A company can also be considered to financially control an operation if the former retains the majority risks and rewards of ownership of the operation’s assets. Operational control: An organization has operational control over an operation if the former or one of its sub-organizations has the authority to introduce and implement operating policies at the operation. Significant influence: Two of the main accounting standards (US GAAP and IFRS) agree that an investment of 20% or more of the equity of an investee (including potential rights) leads to a presumption that an investor has the ability to exercise significant influence over an investee, unless this presumption can be overcome based on facts and circumstances. If the environmental and/or social data reporting boundaries used in the CSA are based on an equity share approach (i.e. the data from the operations under the holding or the group is accounted for according to the share of equity in those operations) then please select other in the dropdown list and specify this information in the associated textbox. Please also indicate the required minimum equity threshold in the operation for the use of the equity share approach. 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. References - The Greenhouse Gas Protocol, page 18: https://ghgprotocol.org/sites/

default/files/standards/ghg-protocol-revised.pdf - KPMG, "IFRS® compared to USGAAP", Handbook, page 155: https://assets.kpmg/content/dam/kpmg/xx/pdf/2020/12/ifrs-us-gaap-12-2020.pdf

1 Governance & Economic Dimension

1.1 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.

1.1.1 Board Structure

This question requires publicly available information.

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 in your **public reporting** or **corporate website**. In addition, please indicate if your company has a **public** independence statement for its board of directors in place. Additional clarification on one-tier and two-tier systems is available in the information text.

❍ Board Type
Please select whether your company has a one-tier or two-tier board and provide a public 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	

Board Independence Statement

Please indicate if your company has an independence statement for the board of directors in place

- ❍ Yes, we have a publicly available independence statement. Please indicate below what the statement includes and provide a **public reference**:
  - ❏ An explicit definition of what determines that a board member is independent. Please specify:
  - ❏ A target share of independent directors on the board. Please specify:
- ❍ We do not have a public independence statement for the board of directors

❍ 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, properly constituted, is the linchpin of good corporate governance. Boards are responsible for managerial performance, meeting the corporation's stated objectives, compliance 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 firm performance. We also assess the extent to which companies have made explicit statements about their definitions of, and requirements with respect to board members' independence. 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 as 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.   Executive directors: are employees, and are usually senior managers of the company. Executive directors are employees of the company, and are in an executive function (e.g. CEO, CFO, etc.). 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 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. Other non-executive directors: are directors that are not executives but also do not qualify as independent as defined above. They are all other members of the board not already accounted in the executive and independent categories. They might be employed by the organization. Data Requirements - The type of board, the breakdown between the different types of directors, and the total board size must be filled out. - If the definition of independence at the company differs from our definition given above, please adjust the number of independent directors in line with our definition and provide a comment in the comment box. - In the question part "Board Independence Statement" we also 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, then please indicate so. - In the question part "Board Independence Statement" we do allow you to refer to an established national or stock exchange Corporate Governance Code as long as this also meets our definition of independence. - All data in this question is expected to be publicly available. However, we will double check your comments to see if the definition of independence differs from ours.   Public disclosure requirements: - Board structure (it must be determinable whether board members are executive directors, employee representatives, non-executive directors or independent directors) - 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) - Public reporting on the target share of independent directors on the board References GRI Standards 102-22 & 405-1 are relevant for this question.

1.1.2 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 in your public reporting or corporate website.

- ❍ Chairperson is non-executive and independent. Please specify for how many years this approach has been adopted:
- ❍ 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 a potential abuse of power. Companies headed by a joint chairperson/CEO are expected to explain their reasons for this structure, have appointed a “lead independent director,” and should provide a statement about the lead director’s responsibilities.   Key Definitions If the company has an independent chairperson, the number of calendar years this approach has been in place should be indicated in the box following the first statement. Independent lead director: this role exists to provide leadership to the board in those instances in which 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 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.

1.1.3 Board Diversity Policy

This question requires publicly available information.

Does your company have a formal, publicly available board diversity policy 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 your public reporting or corporate website.

❍ Yes, our policy is publicly available and specifically includes the following:
   ❏ Gender
   ❏ Race or Ethnicity
   ❏ Nationality, country of origin or cultural background

❍ No, we do not have a publicly available diversity policy

❍ 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 perspective 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 publicly states in its annual report that it adheres with 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, religion traditions and other (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: 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. References GRI Standards 102-24 & 405-1 are relevant for this question.

1.1.4 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 in your **public reporting** or **corporate website**. 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).

❍ 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, you should 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 (this means that senior executives and employee representatives should not be included). Hence the management board should not be considered in this question. References The study “Corporate Governance, Board Diversity, and Firm Value” (October 2001) examined Fortune 1000 firms and found a significant positive relationships between the fraction of women or minorities on the board and firm value. GRI Standards 102-22,405-1 & 102-8 are relevant for this question.

1.1.5 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? Please provide **public references**for each section of the table.

❍

	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:
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, as the frequency of election 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 (school, college or universities) and in non-profit organizations are not considered in our definition of other mandates. Only the number of mandates for the independent and non-executive directors should be considered, not mandates for executive directors or employee representatives. In this section, both 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. We consider two types of board performance 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). 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 -

1.1.6 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 in your **public reporting** or **corporate website**.

❍ 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 Tenure: the number of years a member has served on the board of directors. For example: if a director was appointed in March 2014, his tenure would be counted as

2020-2014=6 years. 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. Public disclosure requirements: Average board tenure and/or individual tenure of each member of the board of directors. Mergers and Acquisitions: If the company is a spin-off or merger, tenure from the previous company is counted. 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.

1.1.7 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. Please indicate where this information is available in your **public reporting** or **corporate website**.

❍

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 skillsets for setting strategy 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 Two-tier board structures: this question should only include the supervisory board and not the management board. Public disclosure requirements: Number of independent or non-executive members of the board of directors with industry experience and/or public disclosure of the industry experience of each individual board member. 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.

1.1.8 CEO Compensation - Success Metrics

This question requires publicly available information.

Does your company have predefined financial returns and/or relative financial metrics relevant for Chief Executive Officer's variable compensation? Please indicate where this information is available in your public reporting or corporate website.

❍ Yes, our company has pre-defined financial returns and/or relative financial metrics relevant for Chief Executive Officer's variable compensation? Please provide supporting evidence.

❏ 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, we do not have pre-defined corporate indicators for our CEO's variable compensation or we do not publicly report on them.

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

❍ Not known

Info Text:
Question Rationale Use of financial metrics to evaluate management performance have become ubiquitous as the benefits of aligning incentives with company performance have been established. Our research shows that use of revenue, operating profit, and EPS are common practice. Differentiation is now only observed in a few aspects, including 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: part of this question, any corporate performance indicators that are 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). References GRI Standard 102-35 is relevant for this question.

1.1.9 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 in your public reporting or corporate website.

❍ 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 publicly.

❍ 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. 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, CEO's 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 cur-rent 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 pay-out 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. 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 asses if the short-term bonus is deferred in shares or stock

options. The question applies to CEO compensation only. References GRI Standard 102-35 is relevant for this question.

1.1.10 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. Please provide supporting evidence and if available, indicate where this information is found in your **public reporting** or **corporate website**.

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

Position	Name(s)	Multiple of base salary
Chief Executive Officer		
Average across other executive committee members owning shares		

❍ 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 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. Public disclosure requirements: 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). Non-public disclosure requirements: If no public documentation is provided, internal documentation should be provided that includes the base salary and shareholdings reported as well as the calculations. 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 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

1.1.11 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 in your **public reporting** or **corporate website**.

❍ 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 publicly report on this.

❍ 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. Public disclosure requirements: Share ownership requirements for the Chief Executive Officer and for all other company executives. 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

1.1.12 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 in your **public reporting** or **corporate website**. For additional information, please see the information button.

❍ 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 publicly available evidence of the company share ownership structure:

❍ No, we do not report this information

❍ 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 at 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. Public disclosure requirements: - 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). 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.

1.1.13 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 in your **public reporting** or **corporate website**. For additional information, please see the information button.

❍ 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 publicly on family ownership.

❍ 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' Public disclosure requirements: Total percentage of family ownership: wherein at least one founding family member owns more than 5% of voting rights, we expect disclosure on either: - the sum of family ownership from all family members with voting rights (owning more and less than 5% of voting rights), or - disclosure of ownership for all the individual founding family members (owning more and less than 5% of voting rights) 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.

1.1.14 Dual Class Shares

This question requires publicly available information.

Please indicate the amount of shares your company has per voting category and where this information is available in your **public reporting** or **corporate website**. For additional information, please see the information button.

❍ We report on the amount of shares per voting category.

Voting rights per 1 share	Votes per share	Amount of Shares	Voting Power (= Votes per share x Amount of Share)
No vote (excluding preferred and treasury shares with no voting rights)	0		0
One vote	1		
One vote with restricted voting rights. Please specify:	1		
Other, please specify the number of votes per share:			
Other, please specify the number of votes per share:			

Voting rights per 1 share	Votes per share	Amount of Shares	Voting Power (= Votes per share x Amount of Share)
Other, please specify the number of votes per share:			
Total	-		

❍ We do not report this information.

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

❍ Not known

Info Text:
Question Rationale The traditional one-share, one-vote system has been designed to give equal treatment to all shareholders. Capital providers should get a say in how a company is run. Voting is an important tool to secure good corporate governance and ensures that asset owners are able to make the board accountable and ensure long-term value creation. In contrast, dual class shares give more voting rights to people or organizations that provided less capital to the company. It is therefore important that all shareholders have equal voting rights in order to ensure long-term thinking and hold the board of directors accountable on their decisions. Key Definitions Shares: In this question, we are specifically referring to shares outstanding. Dual-class stock: Is the issuing of various types of shares by a single company. A dual-class stock structure can consist of stocks such as Class A and Class B shares, and where the different classes have distinct voting rights and dividend payments. Two share classes are typically issued: one share class is offered to the general public, and the other is offered to company founders, executives and family. The class offered to the general public has limited voting rights, while the class available to founders and executives has more voting power and often provides a majority control of the company.” (Retrieved from http://www.investopedia.com/terms/d/dualclassstock.asp) Preferred shares: A type of stock which differs from common shares, most often because it is a hybrid instrument with features of equity and debt. Preferred shares usually do not have voting rights as a result of this hybrid structure. No vote: Common shares with no voting rights. Excludes preferred shares and treasury shares with no voting rights. One vote shares with restrictions: The shares carry one vote. However, restrictions apply regarding the voting rights of the share. The holder is subject to restrictions such that they can only vote under certain circumstances or specific conditions, i.e. at special shareholder meetings, only elect a limited number of board members, etc. Data Requirements Public disclosure requirements: Amount of shares per voting category (e.g. amount of single voting shares, dual class shares, preferred shares..) or voting power corresponding to each selected voting category (votes per share x amount of share). No vote: Preferred shares and treasury shares with no voting rights should not be included under the "no vote shares". References The International Corporate Governance Network (ICGN), Global Governance Principles 2017

1.1.15 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. Please provide supporting evidence only if this information is available in your public reporting or corporate website.

❍

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:		

❍ 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 about whether or not 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. 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. 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)   GRI Standard 102-38 is relevant for this question.

1.1.16 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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

1.2 Materiality

This criterion aims to assess the company's ability to identify the sources of long-term value creation, understand the link between long-term issues and the business case, develop long-term metrics and transparently report these publicly. We want to know the disclosure of material priorities, the links with the business case, and what targets are set to address these issues. These may be economic, social, or economic in nature. Most importantly, they should be the key sources that drive and create value for the business.

1.2.1 Material Issues

Has your company conducted a materiality analysis to identify the most important material issues (economic, environmental, or social) for your company's performance? Please provide the three most material issues that have the greatest impact on your business and the generation of long-term value. Please indicate how these issues impact your business and serve as sources of long-term value creation for your company.

❍ Yes, our company has conducted a materiality analysis to identify key issues for long-term value creation.

	Material Issue 1	Material Issue 2	Material Issue 3
Material Issue Please specify your material issue:	Please select the category your material issue belongs to: ❍ Business ethics ❍ Climate strategy ❍ Community engagement ❍ Corporate governance ❍ Environmental management ❍ Human capital management ❍ Human rights ❍ Impacts from products & services ❍ Innovation ❍ Long term economic trends/issues ❍ Long term environmental trends/ issues ❍ Long term social trends/issues ❍ Occupational health & safety ❍ Risk and crisis management ❍ Other (please specify above)	Please select the category your material issue belongs to: ❍ Business ethics ❍ Climate strategy ❍ Community engagement ❍ Corporate governance ❍ Environmental management ❍ Human capital management ❍ Human rights ❍ Impacts from products & services ❍ Innovation ❍ Long term economic trends/issues ❍ Long term environmental trends/ issues ❍ Long term social trends/issues ❍ Occupational health & safety ❍ Risk and crisis management ❍ Other (please specify above) ❍ No material issue identified	Please select the category your material issue belongs to: ❍ Business ethics ❍ Climate strategy ❍ Community engagement ❍ Corporate governance ❍ Environmental management ❍ Human capital management ❍ Human rights ❍ Impacts from products & services ❍ Innovation ❍ Long term economic trends/issues ❍ Long term environmental trends/ issues ❍ Long term social trends/issues ❍ Occupational health & safety ❍ Risk and crisis management ❍ Other (please specify above) ❍ No material issue identified
Business Case Please provide a brief rationale for why this issue is material to your business:			
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

	Material Issue 1	Material Issue 2	Material Issue 3
Business strategies Please specify your primary business strategies, initiatives or products that address this issue:			
Long-Term Target/Metric Do you have a long-term target or metric to measure your progress on this issue in a systematic way? Please specify this target or metric if available:			
Target Year Please specify the year for the long-term target			
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 reference showing how these metrics are applied to executive compensation.			

❍ No, we have not defined any material issues for our company.

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

❍ Not known

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 first question of this criteria 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. In order to ensure that the company is managing its performance in relation to these issues over the long-term, the question asks which long-term targets/metrics that company uses to measure its performance over time and whether the company has linked its executive compensation 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 at least every 5 years 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 society / the 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). 4. Long-term Metric Target Year Our expectations: - The metric or long-term target is linked to the material issue. - The metric or long-term target and how it is being used are clearly described. - The time horizon of the long-term target should be at least three years. Indicating the current reporting year 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 target year and explain in the company comment section. - The current reporting year (e.g. 2019) corresponds to the long-term target's finishing year. 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 are short-term (less than 3 years). 5. Executive Compensation Our expectations: - The metric or target used for determining executive compensation is clearly defined and linked to the material issue. - The 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 our webcast on this topic. 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 GRI Standards 102-47, 103-1 & 102-15 are relevant for this question.

1.2.2 Materiality Disclosure

This question requires publicly available information.

Do you publicly disclose details of your materiality analysis, including information on how you conduct the materiality analysis process and your progress towards your targets or metrics?

- ❍ Yes, we publicly disclose this information. Please indicate the information you report on and indicate where this is available in your public reporting.
  - ❏ We publicly disclose our materiality analysis, including the most material issues and a description of the process.

- ❏ We publicly report on our progress towards our targets or metrics for material issues.

❍ No, we do not publicly disclose our materiality analysis process and report on progress towards targets or metrics for our material issues.

❍ 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 to which companies are disclosing their materiality analysis and progress towards established targets or metrics. We are looking for the following evidence in the public domain: - The process is described - The material issues are identified - The material issues are prioritized - External stakeholders are included in the process - Targets for the material issues - Progress towards achieving the targets Definition 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. Data Requirements Copy of, or link to: Company website, annual report, sustainability report, other public communication References GRI Standards 102-47, 103-1 & 102-15 are relevant for this question.

1.3 Risk & Crisis Management

Effective risk and crisis management is vital for long-term financial planning and organizational flexibility. Since the financial crisis, it has gained particular importance. Companies need to implement internal control processes to comply with existing regulations and proactively develop control mechanisms. These questions focus on risk governance, emerging risks, and the incentives, training and empowering employees in order 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).

1.3.1 Risk Governance

Please indicate which people, departments and committees are responsible and accountable for enterprise risk management in terms of risk appetite & tolerance as well as risk monitoring & reporting. Please also indicate the expertise and training applicable to non-executive directors as well as the corporate structure of risk management functions. Please provide supporting evidence.

❍

	Please indicate name and position	Reporting line: please indicate who the person or committee reports to
Highest ranking person with dedicated risk management responsibility on an operational level (not CEO)		
Highest ranking person with responsibility for monitoring and auditing risk management performance on an operational level (not CEO)		

- ❏ Number of non-executive members of board of directors/supervisory board with expertise in (enterprise) risk management. Please specify number of non-executive directors and provide supporting evidence.

- ❏ Regular risk management education for non-executive directors ensured. Please specify and provide supporting evidence.

- ❏ The risk management function is structurally independent of the business lines. Please specify and provide supporting evidence.

❍ There are no such responsibilities in place

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

❍ Not known.

Info Text:
Question Rationale For a company's risk management procedures to be effective, risk awareness, concern and management have to stem from the company's senior management and board of directors. While overall responsibility for risk management lies with the board of directors, it is the senior management team's duty to translate the strategic direction set by the board into appropriate policies and procedures and to put in place an effective means of executing and implementing those policies. To ensure that the policies are consistent with the risk tolerance of the company's shareholders, they should be approved by the board. Key Definitions & Data Requirements Highest responsible person or committee: Under highest responsible person or committee, the name and position of the person or body with the respective responsibilities should be indicated. Examples of responsible people or committees include: Chief Risk Officer, Risk Committee, Internal Audit and Chief Compliance Officer. Given that the CEO has ultimate responsibility for all aspects of a company's operations, CEO is not accepted here. Reporting Line: Under reporting line, the whole reporting line from the responsible persons or committee up to the executive managers or board of directors should be provided. Risk appetite: This can be defined as "the amount and type of risk that an organization is willing to take in order to meet its strategic objectives." Organizations will have different risk appetites depending on their industry, culture and objectives. A range of appetites exist for different risks and these may change over time. While risk appetite is about the pursuit of risk, risk tolerance is about what an organization can deal with. Here, companies should enter the highest ranking individual or body in the organization that is responsible for determining the appropriate risk level of the organization, which in most cases would be the Chief Risk Officer or the highest ranking committee in the company responsible for risk management. Risk monitoring & reporting: This is needed to ensure policies are carried out and processes are executed in accordance with management's selected performance goals and risk tolerances. Here, the highest ranking individual or committee responsible for monitoring risk should be provided. This could be internal audit or any comparable function ensuring an independent assurance that practices are consistent with the company's risk strategy and policies. Expertise: For the option on expertise in (enterprise) risk management for non-executive directors, it is not expected that a large number of board members would have such experience. However, it is considered beneficial to have at least some members on the board with risk management experience. In many non-financial industries, this would be someone who has worked in operational risk management. It could also include someone with a finance background who has worked in financial risk assessment. Experience on a risk-related board committee alone is not acceptable; rather, the focus is on professional experience that relates to risk management. Regular education: This relates to risk-specific education & training provided to non-executive directors, ensuring that they are informed about latest-risk management practices and are equipped to assess various forms of risks. Regular refers to education or training that occurs consistently and belongs to the company's scheduled training mechanisms for board members. Structural independence: This means that the organization's risk function is independent of other business functions, departments or divisions, and serves as a means to address risks throughout the entire organization and not just within a specific department (for example, if the risk management function is a separate reporting pillar altogether or reports directly to the CEO). Structural independence allows for objective monitoring and control of various risks, in the best interest of the entire organization and without the pressure of a potential conflict of interests coming from other business priorities. 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 GRI Standards 102-19 & 102-20 and 102-29 & 102-30 are relevant for this question.

1.3.2 Sensitivity Analysis & Stress Testing

Does your company perform sensitivity analysis and stress testing on a group level? Please provide supporting evidence.

❍ Yes, the main focus is on changes in financial risks, such as exchange and interest rates.

❍ Yes, we produce comprehensive scenarios on other factors (in addition to financial risks; such as strategic business risks, market/business environment risks, operational risks, and compliance risks). Please specify which risks are included in your sensitivity analysis/stress testing:

❍ No, we do not perform sensitivity analysis and stress testing at the group level.

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

❍ Not known

Info Text:
Question Rationale Effective risk and crisis management are vital for long-term financial planning and organizational flexibility. Companies need to implement internal control processes to comply with existing regulations and be proactive in developing their control mechanisms. To better capture more extreme versions or more uncommon types of risks in addition to market or price risk, robust sensitivity analysis & stress testing should be performed. Key Definitions Sensitivity analysis: This is the name given to any procedure that tests the particular outcome of any given set of inputs under a given set of assumptions. It is important in risk analysis because it is a useful tool for gauging the outcome of all kinds of scenarios and events. Analysts conducting sensitivity analysis will ultimately be concerned with determining how changes in one or more inputs could affect the output of interest. Stress testing: This is a simulation technique used on assets, portfolios or positions of interest to determine their reactions to different events that are not usually captured in more traditional value or risk analysis. Stress tests are used to gauge how certain stressors (events, risks, megatrends) or extreme circumstances could affect a company or industry. They are usually computer-generated simulation models that test hypothetical scenarios. The Monte Carlo simulation is one of the most widely used methods of stress testing. Financial risks: Risks that arise from exposure to financial markets. Examples: - Credit risks: uncertainty about whether the counterparty to a transaction will fulfill its contractual obligations. - Liquidity risk: Risk of loss when selling an asset at a time when market conditions make the sales price less than the underlying fair value of the asset. - Market risk: Uncertainty about market prices of assets (stocks, commodities, and currencies) and interest rates Non-financial risks: Risks that arise from the operations of the organization and from sources external to the organization. Examples: - Operational risk: Risk that human error of faulty organizational processes will result in losses. - Solvency risk: Risk that organization will be unable to continue to operate because it has run out of cash. - Regulatory risk: Risk that regulatory environmental will change, imposing costs on the firm or restricting its activities. - Governmental or political risk (including tax risk): Risk that political actions outside a specific regulatory framework, such as increases in tax rates, will impose significant costs on an organization. - Legal risk: Uncertainty about the organization's exposure to future legal action. - Model risk: Risk that asset valuations based on the organization's analytical models are incorrect. - Tail risk: Risk that extreme events (those in the tails of the distribution of outcomes) are more likely than the organization's analysis indicates, especially from incorrectly concluding that the distribution of outcomes is normal. - Accounting risks: Risk that the organization's accounting policies and estimates are judged to be incorrect Data 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.

1.3.3 Emerging Risks

This question requires publicly available information.

Please indicate two important long-term (3-5 years+) emerging risks that your company identifies as having 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 from **your public reporting** for the description of the risk, the business impact and any mitigating actions, and select the category to which the risk belongs.

❍

	Emerging Risk 1	Emerging Risk 2
Supporting evidence		
Name of the emerging risk		
Category	❍ Economic ❍ Environmental ❍ Geopolitical ❍ Societal ❍ Technological ❍ Other	❍ Economical ❍ Environmental ❍ Geopolitical ❍ Societal ❍ Technological ❍ Other
Description	❏ We publicly 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 publicly 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 publicly 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 publicly 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 publicly report on the mitigating actions of emerging risk 1. Please provide the description of the mitigating actions in the text box below.	❏ We publicly 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 publicly on long-term, emerging risks.

❍ 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 and 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. 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 that 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 This question requires supporting evidence from the public domain. 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. An emerging risk needs to fulfil the six below requirements in order to be accepted: - The risk is new, emerging or significantly increasing in importance. - The potential impact of the risk is long-term, i.e. the risk is unlikely to have a significant impact on the company for at least three to five years, 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.   The mitigating actions have to be reported together with the risk and its impact, as a response to the risk. References World Economic Forum – Global Risk Report

1.3.4 Risk Culture

What strategies does your company pursue in order to promote and enhance an effective risk culture throughout the organization? Please indicate the relevant options below, specify where prompted and provide supporting evidence.

❍ ❑ Financial incentives which incorporate risk management metrics, please specify the incentives and metrics and provide supporting evidence.

❑ For senior executives, please specify the incentives and metrics:

- ❏ For line managers, please specify the incentives and metrics:

- ❏ Focused training throughout the organization on risk management principles. Please specify and provide supporting evidence.
- ❏ Inclusion of risk management criteria in the HR review process for employee evaluations. Please specify and provide supporting evidence.
- ❏ Measures allowing individual employees to proactively identify and report potential risks throughout the organization, please specify and provide supporting evidence.
- ❏ Measures allowing continuous improvement in risk management practices through the involvement of employees in structured feedback process. Please specify and provide supporting evidence.
- ❏ Incorporating risk criteria in the product development or approval process. Please specify and provide supporting evidence.
- ❏ Other means of measuring or innovating for an effective risk culture. Please specify and provide supporting evidence.

❍ No, we do not have any strategies to promote and enhance an effective risk culture

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

❍ Not known

Info Text:
Question Rationale While an effective structure for risk management is essential, events since the credit crisis as well as several high-profile disasters such as the Macondo oil spill have demonstrated the need for strong risk culture throughout the organization to ensure that the importance of risk is understood by all employees. This question is designed to assess if companies are implementing an effective risk culture across their business. Key Definitions Risk management metrics: It refers to any risk management measures that may be part of an individual's performance review, or any goal that affects compensation tied to reducing risk, including measures to reduce occupational health and safety incidents or environmental risks. Risk management: In the HR review process, this can include any element of risk performance (including avoidance of risks) that is included in the review of employee performance. Measures for reporting risks: It should be more than whistle-blowing mechanisms. Rather, these should be mechanisms that allow employees to report potential incidents that could occur, based on their experience. This can in turn be used in order to improve risk management and monitoring. Other means of measuring or innovating for an effective risk culture: this option is looking for other means of innovating for an effective risk culture. Examples include interactive platforms in the intranet to spread the use of risk management best practices, innovation hubs related to risk management or culture, competition or award to reward innovating ideas in the area of risk management or risk culture. This option is not looking at risk management plans and processes, or examples of risk prevention measures such as health and safety plans, description of ERM processes, or how the risk management processes are structured within the company. Key Definitions 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.

1.3.5 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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

1.4 Codes of Business Conduct

The criterion evaluates the Codes of Conduct, their implementation and the transparent reporting on breaches, as well as the occurrence of corruption & bribery cases and anti-competitive practices.

1.4.1 Codes of Conduct

This question requires publicly available information.

Which of the following aspects are covered by your codes of conduct at a group level (including subsidiaries)? Please indicate where this information is available in your **public reporting** or **corporate website**.

❍ Yes, our group-wide codes of conduct are publicly available and specifically include the following:
  - ❏ 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 group-wide codes of conduct

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

❍ Not known

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). References GRI Standards 102-16 & 102-17 are relevant for this question.

1.4.2 Codes of Conduct: Coverage

Please complete the following table related to coverage of your codes of conduct, and whether or not written or digital acknowledgement has been obtained and training has been provided in the past three years:

❍ Supporting evidence:

Worker group	Coverage (%)	Written/Digital Acknowledgement (%)	Training Provided (%)
Employees			
Contractors / Suppliers / Service Providers			
Subsidiaries ❏ Not applicable. We do not have any subsidiaries.			
Joint ventures (including stakes above 10%) ❏ Not applicable. We do not have any joint ventures.			

❍ None of the above are covered in our anti-corruption and bribery policy or codes of conduct.

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

❍ Not known

Info Text:
Question Rationale In order to successfully govern a company's behavior and mitigate adverse effects, Code of Conduct as well as specific anti-corruption & bribery policies should be as comprehensive as possible – not only in content but also in the scope of application. With this question, we assess the extent to which these policies cover the company itself (including subsidiaries and joint business operations), its employees and its suppliers. Key Definitions Coverage: Indicates that the party (employee, supplier, etc.) is required to comply with the company's code of conduct. Written/Digital Acknowledgement: Indicates that the party (employee, supplier representative, etc.) has read and signed, either in writing or electronically, a document acknowledging that they understand and will comply with (or be responsible for ensuring that their organization complies with) the company's code of conduct. Training Provided: Indicates that the company has provided training to the party (employee, supplier representative, etc.) to ensure that they adequately understand and are able to comply with (or create systems to ensure that their organization complies with) the company's code of conduct. Joint ventures: We consider JV's to be multiple entities coordinating to attain a common goal and contributing resources (financial or other) towards that goal. We are assessing whether the company covers the imposing of the Code of Conduct for any of its joint ventures. The coverage asked for in this question is the scope explicitly indicated in the code of conduct itself; that is, it should be indicated in the policy to what extent the policy (or connected policies such as a supplier code of conduct with identical content) covers employees, suppliers, etc. Data Requirements Employees group-/worldwide: % in terms of total headcount. - Coverage: count of employees covered / total headcount - Written/digital acknowledgement: count of employees that have signed acknowledgement / total headcount - Training Provided: count of employees / total headcount Contractors/Suppliers/Service providers, Subsidiaries, Joint Ventures: % in terms of total count of organizations. - Coverage: count of organizations covered /

total number of organizations - Written/digital acknowledgement: count of organizations with signed acknowledgement / total number of organizations - Training Provided: count of organizations where training has been provided / total number of organizations 3 year time requirement: In order to be included in the count of those with written acknowledgement and having received training, the acknowledgment must have been signed and the training received in the past three years. 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 GRI Standard 205-2 is relevant for this question. Please also refer to the Business Principles for Countering Bribery, an initiative of Transparency International and Social Accountability International.

1.4.3 Corruption & Bribery

This question requires publicly available information.

Which of the following aspects are covered by your anti-corruption and bribery policy at a group level (including subsidiaries)? Please indicate where this information is available in your **public reporting** or **corporate website.** Please also ensure that the marked options are both covered by your company's policy and are clearly disclosed in the attached public documents.

❍ Yes, our group-wide anti-corruption and bribery policy is publicly available and specifically includes the following:
  - ❏ 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 anti-corruption & bribery policy

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

❍ Not known

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 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 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 on details of contributions and donations is only considered for topics that are specifically covered in the relevant 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..) 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 - GRI Standard 102-16 is relevant for this question. - 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)

1.4.4 Codes of Conduct: Systems/ Procedures

What mechanisms are in place to assure effective implementation of your company's codes of conduct (e.g. compliance system)? Please provide supporting evidence.

- ❍
  - ❏ 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
  - ❏ Compliance system is certified/audited/verified by third party. Please review the additional information and question guidance banner for further detail.
- ❍ No such systems/policies in place
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

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: - 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 GRI Standards 102-16 & 102-17 are relevant for this question.

1.4.5 Anti-Competitive Practices

Please indicate the amount of fines and settlements (excluding legal fees) incurred in the last four fiscal years related to anti-trust/anti-competitive practices and the number of currently pending investigations against your company. **For past cases, if you did not incur any fines in a given year, please enter a value of "0." If you do not have any ongoing cases, please select the appropriate "no" option.**

❍ Past Cases
Did your company incur any fines or settlements related to anti-competitive business practices in the past four fiscal years?

❍ Yes, we incurred fines or settlements, as indicated below.
Supporting evidence:

Fines and settlements	Currency	FY 2017	FY 2018	FY 2019	FY 2020
Total amount					
% of revenues (as provided in the "Denominator" question)					

❍ No, we did not incur any fines or settlements related to anti-competitive practices in the past four fiscal years.

Ongoing Cases and Contingent Liabilities
Is your company currently involved in any ongoing investigations related to anti-competitive practices?

❍ Yes, we are currently the subject of ongoing investigations.
Supporting evidence:

❍ No, we are not involved in any ongoing investigations related to anti-competitive practices.

❍ Not known

Info Text:
Question Rationale In the question, we assess whether a company has been convicted of breaching antitrust regulations in the past. Past breaches indicate gaps in a company's codes of conduct or a failure to uphold its codes across its operations. Further, we assess whether there are ongoing allegations against a company concerning potential anti-competitive behavior. Key Definitions Anti-competitive behavior: includes but is not limited to cartel activities, price fixing, and anti-trust activities. Data Requirements Past cases: Please clearly indicate whether fines were paid in the past fiscal year and provide supporting evidence. Ongoing cases: Please clearly mark whether there are any ongoing cases and if so, whether contingent liabilities have been recorded. Please provide supporting evidence. If there are no ongoing cases, please mark the relevant option. Disclosure shall include civil actions (e.g., civil judgments or settlements), regulatory proceedings (e.g., penalties, disgorgement, or restitution), and criminal actions (e.g., criminal judgment, penalties, or restitution) brought by any entity (e.g., governmental, business, or individual). Source: SASB 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 GRI Standard 206-1 is relevant for this question. Internet Media Services: https://www.sasb.org/wp-content/uploads/2018/11/Internet_Media_Services_Standard_2018.pdf , Page 7 SASB Code: TC-IM-520a.1 is relevant for this question. Software IT Services: https://www.sasb.org/wp-content/uploads/2018/11/Software_IT_Services_Standard_2018.pdf , Page 7 SASB Code: TC-SI-520a.1 is relevant for this question. Telecommunication Services: https://www.sasb.org/wp-content/uploads/2018/11/Telecommunication_Services_Standard_2018.pdf , Page 6 SASB Code: TC-TL-520a.1 is relevant for this question. Security Commodity Exchanges: https://www.sasb.org/wp-content/uploads/2018/11/

Security_Commodity_Exchanges_Standard_2018.pdf , Page 6 SASB Code: FN-EX-510a.1 is relevant for this question.

1.4.6 Corruption & Bribery Cases

Please indicate the number of substantiated cases of corruption and bribery in the last four fiscal years as well as the number of ongoing external investigations by local or international authorities. **For past cases, if you did not incur any fines and settlements in a given year, please enter a value of "0." For ongoing cases, if you do not have any ongoing external investigation, please select the appropriate "no" option.**

❍ Past Cases
  Did your company have any confirmed cases of corruption and bribery in the past four fiscal years?

  ❍ Yes, we had confirmed cases of corruption and bribery, as indicated below.
  Supporting evidence:

	FY 2017	FY 2018	FY 2019	FY 2020
Total number of substantiated corruption & bribery cases				

  ❍ No, we did not have confirmed cases of corruption & bribery during the past four fiscal years.

  Ongoing cases
  Is your company currently involved in any ongoing external investigations related to corruption & bribery?

  ❍ Yes, we currently have

  ongoing investigations against us.
  Supporting evidence:

  ❍ No, we are not currently involved in any ongoing corruption & bribery cases.

❍ Not known

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 suppliers of bribes (for example, the World Bank's list of debarred firms), potentially affecting its 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 has to pay for debt or equity. This question assesses the number of confirmed corruption and bribery cases against the company in the past four years. Key Definitions Corruption: This refers to "the abuse of entrusted power for private gain" (Transparency International) and can be instigated by individuals or organizations. In the [GRI] Guidelines, corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other 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 (these definitions are based on Transparency International, 'Business Principles for Countering Bribery', 2011). This may include cash or in-kind benefits, such as free goods, gifts, and holidays, or special personal services provided for the purpose of an improper advantage or that may result in moral pressure to receive such an advantage." Source: G4-SO5. Substantiated: A government, regulatory, industry association, self-regulatory, or a similar body, or the company itself has determined there was a case of corruption. A case in the appeal process is considered to have been substantiated during the appeal, and is only considered unsubstantiated once there has been a ruling on the appeal. Data Requirements Please include only incidents of corruption that have been substantiated. This does not include incidents that are currently pending investigation. The reported figure should include: - a. Total number and

nature of confirmed incidents of corruption. - b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. - c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. - d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases. Source: GRI Standard 205-3 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 GRI Standard 205-3 is relevant for this question.

1.4.7 Reporting on breaches

This question requires publicly available information.

Does your company publicly report on breaches (e.g. number of breaches, cases 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 on legal proceedings **only**
- ❍ Yes, we publicly report on breaches to our codes of conduct. Please select the number of areas (e.g. privacy, bribery, discrimination) and the type of information covered in your reporting:
  - ❍ One area/ no breakdown
  - ❍ Two/ three areas
  - ❍ More than three areas
  - ❏ Total number of reported cases
  - ❏ Status/ progress of the breaches reported (number of substantiated cases, or number of cases under investigation, etc.)
  - ❏ Details of actions taken against the substantiated cases
- ❍ We publicly report that no 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.
- ❍ Not known

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. Data Requirements Both the disclosure of the code of conduct breaches and the comprehensiveness of the disclosure are assessed. When assessing the comprehensiveness of the disclosure, aspects such as the number of cases, the types and categories of cases (such as bribery, privacy, and discrimination), and the consequences of the breaches are considered. Filings to authorities that are not publicly available to all stakeholders will not be considered here. If there were no code of conduct breaches, the third option "We publicly report that no 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. References GRI Standards 102-17 & 205-3 are relevant for this question. 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)

1.4.8 MSA Codes of Business Conduct

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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

1.5 Customer Relationship Management

Strong relationships with customers lead to increased customer loyalty. Harvard Business School research revealed that a 5% increase in retention can result in a profit increase of up to 75%, depending on the industry. The value of retaining customers makes perfect business sense when one considers that a consumer retained for life is more cost effective, requires less service, provides more business and contributes to new customer acquisition by offering positive referrals. Additionally, customer relationship management tools provide important data which allows the company to target relevant customer groups, develop specific products, and ensure that it has all relevant information to strengthen customer relationships. Online presence and channels have reshaped customer relationships: companies need to be present on several platforms to reach out to customers, and for some sectors today it is strategic development to develop strong online capabilities. In some industries, customer data privacy and safety risks have emerged and companies need to ensure strong policies to avoid increasing costs of breaches and negative reputational impact.
The key focus of the criterion is on the tools a company has implemented or is using to manage customers, online strategy, sales and distribution channels, customer satisfaction and customer protection.

1.5.1 Online Strategies & Customers Online

Please provide information regarding the use of your online services by customers and revenues derived from online services.
Please note that if your company earned more than 95% of its revenues online in the previous fiscal year this question should be marked as 'Not applicable' and an explanation should be provided in the comment box.

❍ Online customers
Please indicate how many of your customers are actively using your electronic services solutions as percentage of all customers.
Supporting evidence:

	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for 2020?
% of total customers using your online services solutions/sales platform					

Online revenues
Please indicate how much of your revenues are generated online/from e-commerce. If your company does not generate any revenues from online activities, please mark the box *"We do not generate sales/revenues from online activities, please explain."*
Supporting evidence:

	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for 2020?
% of revenues generated online (e.g. through direct sales, advertising, etc.) ❑ We do not generate sales/ revenues from online activities, please explain:					

❍ We do not track the number of customers using our online services or the percentage of revenues generated from online activities.

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

❍ Not known

Info Text:
Question Rationale All industries are facing an increased speed of information flow toward their customers. Companies need to adapt to this dynamically changing environment, in developed and emerging markets. To ensure a company's reputation, increase revenue generation and improve customer engagement, companies need to develop an online strategy. We assess if companies have defined a group-wide online strategy covering overall development capabilities. This question is looking for information covering the overall positioning of the company with respect to online business practices that ensure reputation and recognition by using online tools and digital presence to improve business performance. To benefit from these new platforms, companies also have to monitor the percentage of customers online and percentage of revenue from e-commerce, direct online sales systems and/or advertising. Key Definitions Customer: One buying services or goods from another. In the context of this questionnaire, we focus on customers for B2B companies. Consumer: One consuming a particular product or commodity. In the field of economics, a consumer can either be a single person or an entire organization using a certain type of service. In the context of this questionnaire, we focus on consumers for B2C companies. Data Requirements % of total customers using your online services solutions/ sales platform: percentage of total customers that make use of/come from online products and services in the last four financial years. % of revenues generated online (e.g. through direct sales, advertising, etc.): percentage of total revenues generated through online channels in the last four financial years. Target: We

require the absolute percentage target for the most recent reporting year (i.e. a target of 15% of revenues generated online for the previous fiscal year, not a yearly 2% increase in online revenues over the previous three fiscal years). If your company has a multiple-year and/or relative increase 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. Applicability: Please note that if your company has more than 95% of revenues generated online in the previous fiscal year this question should be marked as 'Not applicable' and an explanation should be provided in the comment box. In addition, if your company does not directly sell online and has no further access to online customers, please mark "We do not have online sales/ revenues from online activities, please explain:" For companies providing pure IT solutions without selling products or operating traditional retail outlets, this question should be marked "Not Applicable". IT solutions include online services, customized applications (both online and offline) as well as consulting services. 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.

1.5.2 Customer Satisfaction Measurement

Additional credit may be granted for publicly available evidence.

Does your company monitor and set quantitative targets to improve satisfaction and are targets and results communicated externally? Please attach documents and indicate the coverage for the data provided. 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.

❍ We measure satisfaction with the unit "% of satisfied respondents out of total number of respondents to the survey." Please complete the table below and attach supporting evidence.

❑ Please tick this option if your supporting evidence is available in the public domain

Satisfaction Measurement	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
Satisfied respondents	% of satisfied respondents out of total number of respondents to the survey					
Data coverage: % of customers/ consumers surveyed (both respondents and non-respondents) out of total number of customers/ consumers, % of revenues, etc..	percentage of					

❍ We use another approach or unit to measure satisfaction. Please specify, attach supporting evidence and complete the table below.

❏ Please tick this option if your supporting evidence is available in the public domain.

Satisfaction Measurement	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020 ?
Please specify approach used	Please specify unit					
Data coverage: % of customers/ consumers surveyed (both respondents and non-respondents) out of total customers/ consumers, % of revenues, etc..	percentage of					

❍ Satisfaction is not monitored.

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

❍ Not known

Info Text:
Question Rationale Research from Harvard Business School has shown that a 5% increase in retention can result in a bottom-line profit increase of up to 75%, depending on the industry. The dramatic economic power of customer retention is revealed when viewing customers in terms of lifetime value (LTV). The value of retaining customers makes perfect business sense when one considers that a consumer retained for life is more cost effective, requires less service, provides more business and contributes to new customer acquisition by offering positive referrals. Companies in consumer-facing industries (B2C) should therefore monitor customer satisfaction and report the results of satisfaction surveys targeting consumers (i.e. end users) of their products/services. Key Definitions Customer or client: Buyer of services or goods from someone else. In the context of this questionnaire, we focus on customers/client for B2B companies. Consumer: User of a certain product or commodity. In the field of economics, a consumer can either be a single person or an entire organization using a certain type of service. In the context of this questionnaire, we focus on consumers for B2C companies. Data Requirements - B2C companies should report the results of satisfaction surveys targeting consumers of their products/services (i.e. end users of the products/services instead of the distributor/ retailers they sell their products through). - B2B companies should report the results of satisfaction surveys for their customers or clients (direct buyers of their products or services) In case your company is active in different business involving B2C activities (consumers) and B2B (customers), please report the information corresponding to the business that represents the highest share of your total revenue. Unit: % of satisfied customers out of total number of customers responding to the survey The percentage should be calculated as follows: Number of satisfied customers / Total number of customers responding to the survey Data Coverage: % of customers surveyed (both respondents and non-respondents) out of total customers The data coverage should be calculated as follows: Number of customers surveyed (both respondents and non-respondents) / Total number of customers Companies may report full coverage if a statistically significant, representative sample of its customer base has been surveyed. 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. Bi-annual satisfaction surveys: if your company only conducts a customer satisfaction survey every two years, then please copy the results from the previous year (when you did conduct a survey) into the box for the following year (when you did not conduct one). For example, if you conducted a survey in 2015 but not in 2016, copy the results from the 2015 survey in the 2016 box, so as to fill the entire table and make it possible to calculate a trend. (FY-2 – FY0). Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Percentage of satisfied clients in the last reported year (measured through a satisfaction survey or through an alternative approach) Guidance for utilities (ELC, MUW, GAS) In the case of a company that has only exposure to electricity transmission and/or distribution, we expect to gather in this question information about the satisfaction of the clients using the services provided by the company regardless of the income model. For instance we intend to capture information about the satisfaction of generators and/or consumers and/or distributors requesting connection access to the infrastructure, generators and consumers participating in markets operated by the company, participants in the network planning process if is coordinated by the infrastructure operator, etc References GRI Standard 102-43 & 102-44 are relevant for this question.

1.5.3 MSA Customer Relationship 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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

1.6 Policy Influence

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 creates risks of corruption. In this criterion, we evaluate the amount of money companies are allocating to organizations whose primary role is to create or influence public policy, legislation and regulations. We also ask for the largest contributions to such groups, and we assess the public disclosure on these two aspects.

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**.

	Currency	FY 2017	FY 2018	FY 2019	FY 2020
Lobbying, interest representation or similar					
Local, regional or national political campaigns / organizations / candidates					
Trade associations or tax-exempt groups (e.g. think tanks)					
Other (e.g. spending related to ballot measures or referendums)					
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
Local, regional or national political campaigns / candidates	❍ Included ❍ Not included ❍ No contribution ❍ Not known

Trade associations or tax-exempt groups (e.g. think tanks)	❍ Included ❍ Not included ❍ No contribution ❍ Not known
Other (e.g. spending related to ballot measures or referendums)	❍ Included ❍ Not included ❍ No contribution ❍ Not known

	Currency	FY 2017	FY 2018	FY 2019	FY 2020
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. **To be accepted, this information must be available in the 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 creates 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 towards 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. 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. References GRI Standard 415-1 is relevant for this question.

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 2020
	❍ 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 2020
	❍ 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 type	
	❍ 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 type	

Name of organization, candidate or topic	Type of Organization	Total amount paid in FY 2020
	❍ 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 type	

❍ No, we did not make any contributions or have any expenditures. **To be accepted, 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 creates 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 assesses 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 group, 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. References GRI Standard 415-1 is relevant for this question.

1.6.3 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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

1.7 Brand Management

A brand is a living business asset. It differentiates a company's products from those of its competitors and encourages customer loyalty. An effective brand strategy and a clear set of brand values can therefore help a corporation and its management team to implement a long-term vision. This criterion focuses on how brand management strategies support a company's brand strength and align its approach to sustainability. The questions have been based around the dimensions that we believe are essential for a strong brand to possess, addressing both the internal and external aspects of a brand. They include: clarity, commitment, responsiveness, protection, authenticity, relevance, understanding, differentiation, presence, and consistency. The brand management questions and the scoring methodology have been developed in collaboration with Interbrand, a leading global brand consultancy with a network of 29 offices in 22 countries.
www.interbrand.com
The questions can be answered with reference to the corporate brand or a significant product or group of product brands.

1.7.1 Brand Strategy & Sustainability Strategy

This question evaluates the commitment to external and internal clarity about what the brand stands for, and secondly, how the brand strategy and sustainability strategy are internally aligned.

❍ Brand Education
Please describe one initiative you have in place to educate **consumers and customers** about the brand and provide supporting evidence:

Please describe one initiative you have in place to educate your **employees** on their role in building the brand or to instill brand values into the corporate culture and provide supporting evidence:

Brand Strategy & Sustainability Strategy Alignment
Select one statement that best describes how your brand strategy and sustainability strategy are linked. If sustainability has been integrated into your company's brand strategy or your company believes the two influence each other, please provide evidence for this by giving two examples of internal processes that you have in place to build a connection between brand and sustainability and provide supporting evidence. E.g. internal guidelines, examples of feedback processes, benchmarking, etc.

- ❍ Sustainability is integrated into our brand strategy
  Example 1:
  Example 2:
- ❍ Our brand and sustainability strategies are independent, but influence one another
  Example 1:
  Example 2:
- ❍ Our brand strategy has no connection with a sustainability strategy
- ❍ We do not have a brand strategy

❍ Our company has not identified a brand strategy

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

❍ Not known

Info Text:
Question Rationale A brand is a living business asset. It differentiates a company's products from those of its competitors and encourages customer loyalty. An effective brand strategy and a clear set of brand values can therefore help a corporation and its management team implement a long-term vision. This criterion focuses on how brand management strategies support a company's brand strength and align with its approach to sustainability. The questions have been based around the dimensions we believe are essential for a strong brand to possess, addressing both the internal and external aspects of a brand. They include: clarity, commitment, responsiveness, protection, authenticity, relevance, understanding, differentiation, presence and consistency. Data Requirements The questions can be answered with reference to the corporate brand or a significant product or group of product brands. Note: This criterion may be marked "Not applicable" (with explanation) if your company does not influence the branding strategy or marketing of your products, e.g. franchisees, manufacturing under license, bottling companies in the BVG beverage industry. However, such companies may still choose to answer any question within the criterion they feel is relevant to their business. 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 The brand management questions and scoring methodology have been developed in collaboration with Interbrand (www.interbrand.com), a leading global brand consultancy with a network of 29 offices in 22 countries.

1.7.2 Brand Management Metrics

This question evaluates the internal commitment to support and sustain the brand's strength.

❍ Brand Strength Measurement & Incentives
Please select one statement that best describes how the effectiveness of your brand strategy is evaluated and how the employees responsible for brand management are incentivized. Please explain your answer in the text box and attach supporting evidence.

- ❍ Formal brand-related performance metrics are used and are linked to an incentive program. Explain which metrics are used and how much influence they have:

- ❍ Formal brand-related performance metrics are used but are not linked to incentives. Explain which metrics are used:

- ❍ Informal performance measurement. Please explain:

- ❍ No measurement metrics to evaluate brand strength have been identified

Sustainability Brand Metrics

Are sustainability metrics or factors part of the brand strategy evaluation process?

- ❍ Yes. Please specify the sustainability metrics that have an influence on the brand strategy evaluation process and describe the degree of influence they have and provide supporting evidence:

- ❍ No, sustainability metrics or factors are not part of the brand strategy evaluation process.

❍ Our company does not use brand management metrics.

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

❍ Not known

Info Text:

Question Rationale A brand is a living business asset. It differentiates a company's products from those of its competitors and encourages customer loyalty. An effective brand strategy and a clear set of brand values can therefore help a corporation and its management team implement a long-term vision. This criterion focuses on how brand management strategies support a company's brand strength and align with its approach to sustainability. The questions have been based around the dimensions we believe are essential for a strong brand to possess, addressing both the internal and external aspects of a brand. They include: clarity, commitment, responsiveness, protection, authenticity, relevance, understanding, differentiation, presence, and consistency. Data Requirements The questions can be answered with reference to the corporate brand or a significant product or group of product brands. This criterion may be marked "Not applicable" (with explanation) if your company does not influence the branding strategy or marketing of your products, e.g. franchisees, manufacturing under license, bottling companies in the BVG beverage industry. However, such companies may still choose to answer any question within the criterion they feel is relevant to their business. 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 The brand management questions and scoring methodology have been developed in collaboration with Interbrand (www.interbrand.com), a leading global brand consultancy with a network of 29 offices in 22 countries.

1.7.3 MSA Brand 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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

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 your company have a **publicly available** and group-wide tax policy, strategy or principles in place which indicate your approach towards taxation?

- ❍ Yes, we have a publicly available, group-wide tax policy covering the following elements. Please provide the relevant web link:
  - ❏ 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, we do not have a publicly available group-wide tax policy.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

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 policy maker 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 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 sub-committees, 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. References GRI Standard 207-1, 207-2 are relevant for this question.

1.8.2 Tax Reporting

This question requires publicly available information.

Does your company **publicly report** on key business, financial and tax information for each tax jurisdiction where the entities included in your organization’s audited consolidated financial statements are resident for tax purposes? Please indicate where this information is available in your public reporting.

❍ Yes, we publicly report on the following for **each tax jurisdiction** in which we operate:
- ❏ 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, we do not report on tax related metrics on a tax jurisdiction basis.

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

❍ Not known

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, pro-active 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 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) In 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. To receive credit for public reporting on the 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. References GRI Standard 207-4 is relevant for this question. 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:

Financial Reporting	FY 2019	FY 2020	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.*
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 **public 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.

Reason	Tax Impact FY 2019	Tax Impact FY 2020	Explanation
❑ Group-wide net operating losses (in FY2019 or FY2020)			
❑ 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			

Reason	Tax Impact FY 2019	Tax Impact FY 2020	Explanation
❏ 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 to 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. 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 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 60 of the CSA Companion. 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 2018 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. Public disclosure requirements: Public 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 evidence in the public domain. If any of the following items have been selected, then these should be reported publicly, 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 References - Average Effective Tax Rate & Cash Tax Rate for each of the 24 GICS® Industry Groups, please see the CSA Companion, page 60 - Organization for Economic Co-operation and Development (OECD) framework “Base Erosion and Profit Shifting (BEPS)" - Fair Tax, retrieved from: https://fairtaxmark.net/wp-content/uploads/2014/01/How-Companies-Avoid-Tax.pdf - Macabacus: http://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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

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 either a director on the board with relevant background in IT engaged on the cybersecurity strategy process and/or 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 attach supporting evidence and indicate if it is available in the public domain.

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:	❍ 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 attach supporting evidence and indicate if it is available in the public domain.

❍ 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, the board of directors is not engaged in the cybersecurity strategy process or the responsible person does not have relevant IT background.

❍ 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 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. Over the past decade, the number of information security breaches has grown exponentially with some attacks reaching unprecedented scale 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 which must be diligently managed to protect corporate value. The costs of cyberattack 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 ad 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 cyber security 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 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 cyber security 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. References GRI 102-19 and GRI 102-20 are relevant for this question.

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 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. Over the past decade, the number of information security breaches has grown exponentially with some attacks reaching unprecedented scale 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 which must be diligently managed to protect corporate value. The costs of cyberattack 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. Data 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. References GRI 102-20. SASB – Data Security: "The entity shall describe its approach to addressing data security risks and vulnerabilities it has identified, including, but not limited to, operational procedures, management processes, structure of products, selection of business partners, employee training, and use of technology." Source: SASB

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 including simulated hacker attacks. Please provide supporting evidence:

❍ 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 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. Over the past decade, the number of information security breaches has grown exponentially with some attacks reaching unprecedented scale 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 which must be diligently managed to protect corporate value. The costs of

cyberattack 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 the defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and network infrastructures and providing the organization doing the assessment with the necessary knowledge, awareness and risk background to understand the threats to its environment and react appropriately. 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 included 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 27001:2013 – Information technology – Security techniques – Information security management systems – Requirements • “Framework for Improving Critical Infrastructure Cybersecurity, Version 1.0,” February 12, 2014, National Institute of Standards and Technology (NIST)

1.9.4 IT Security/ Cybersecurity Breaches

This question evaluates how successful your company was in managing information security/cybersecurity risks over the last three years and what the financial impact was. The second part of the question assesses how the financial risk is mitigated through insurance.

❍ We collect data on information/cybersecurity breaches and incidents.
Currency:

Incidents & Breaches
Has your company experienced breaches of information security or other cybersecurity incidents over the past three years?
Please note that if you did not have any information breaches, fines or accrued liability in an individual year, 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:

	2018	2019	2020
Total number of information security breaches or other cybersecurity incidents			
Total number of data breaches			
Total number of customers and employees affected by company's data breach			
Total amount of fines/ penalties paid in relation to information security breaches or other cybersecurity incident.			

Insurance Against Breaches
Do you have insurance cover for information security breaches or other cybersecurity incidents?

- ❍ Yes, we have an insurance policy with a maximum value of (please select the relevant range):
    - ❍ <10 million
    - ❍ 10 million - 100 million
    - ❍ >100 million - 500 million
    - ❍ >500 million - 1 billion
    - ❍ >1 billion
- ❍ No, we do not have insurance coverage

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

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

❍ Not known

Info Text:
Question Rationale Over the past decade, the number of information security breaches has been growing exponentially. The many incidents and the related costs have shown that information security/cybersecurity has become a financially material issue which has to be diligently managed 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 cyber crime 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 experienced information security/cybersecurity incidents in the past and what the financial consequences were. Key Definitions The following definitions are based on the definitions from SASB and NIST: 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. The number of data breaches: These are defined as a potential consequence of a security breach as it led to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data transmitted, stored or otherwise processed. A data breach occurs when the data for which your company/ organisation is responsible suffers a security incident resulting in a breach of confidentiality, availability or integrity. Data breaches can include, but are not limited to, the theft of intellectual property, the disclosure of customer/employee personally identifiable information, theft of customer/employee financial information, healthcare data and more. Personally identifiable information: This is defined as any information about an individual maintained by an entity, including (1) any information that can be used to distinguish or trace an

individual‘s identity, such as name, social security number, date and place of birth, mother‘s maiden name, or biometric records; and (2) any other information that is linked or linkable to an individual, such as medical, educational, financial, and employment information. Breaches should only be included if customers and employees were notified of the breach, either as required by state law or voluntarily by the company. Other cybersecurity incidents: These are defined as instances where not only unauthorized acquisition, access, use, or disclosure of protected information is involved but where intruders take control over a system such as for example power generation or transportation systems. Number of customers and employees affected: The entity shall disclose the total number of unique 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 customer or employee shall be disclosed separately). 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. Data Requirements Maximum value of insurance policy: Please select the relevant range for the absolute value of the insurance policy taken out to cover information and cyber security breaches. 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 GRI Standard 418-1 is relevant for this question.

1.9.5 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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

1.10 Privacy Protection

Networked data and globalised corporate activities require careful handling. Insufficient database and network protection, unclear management of personal information and vague database access rules could expose companies to large risks in case of personal data leakage and misuse, or unauthorized access. For companies to avoid legal costs, reputational risk, and exclusion from certain activities, a company-wide privacy policy is paramount. Our questions focus on the coverage of the company's privacy policy and the mechanism in place to ensure the policy's effective implementation.

1.10.1 Privacy Policy: Systems/ Procedures

Additional credit may be granted for publicly available evidence.

What mechanisms are in place to ensure effective implementation of your company's privacy policy? Please attach supporting documents for each option. If available, specify where this information can be found in your public reporting or corporate website.

❍ We have the following mechanisms in place:
- ❏ Privacy policy applies to the entire operations, including suppliers
- ❏ Designated person or department responsible for privacy issues
- ❏ Privacy policy system embedded in group-wide risk/compliance management
- ❏ Disciplinary actions in case of breach (i.e. zero tolerance policy)
- ❏ Audit of privacy policy compliance
  - ❏ We conduct third-party audits of the privacy policy compliance.
  - ❏ We do not conduct third-party audits of the privacy policy compliance, but we conduct internal audits.

❍ No such mechanisms/systems are in place.

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

❍ Not known

Info Text:
Question Rationale Networked data and globalized corporate activities require diligent information handling. In order to avoid the risks associated with these developments – such as legal costs, reputational damage and the exclusion from certain activities – companies must endeavor to implement a comprehensive privacy policy spanning across their businesses, along with a sound implementation framework. This question assesses whether the company has the requisite mechanisms in place to ensure that its privacy policy is effectively implemented. Key Definitions Privacy Policy: An internal statement that governs an organization or entity's handling of personal information. It is directed at those members of the organization who might handle or make decisions regarding the personal information, instructing them on the collection, use, storage and destruction of the data, as well as any specific rights the data subjects may have. It may also be referred to as a data protection policy. This policy is different from the privacy notice, which refers to an external statement to consumers/customers to describe how the company collects, uses, retains and discloses personal information. This question specifically focuses on the internal statement directed at the members of the company handling private information. Data protection is about protecting any information relating to an identified or identifiable natural (living) person, including names, dates of birth, photographs, video footage, email addresses and telephone numbers. Other information such as IP addresses and communications content - related to or provided by end-users of communications services - are also considered personal data. (Source: European Data Protection Supervisor) Personal data is any information that relates to an identified or identifiable living individual. Different pieces of information, which collected together can lead to the identification of a particular person, also constitute personal data: (Source: European Data Protection Supervisor) Examples of personal data include - a name and surname; - a home address; - an email address such as name.surname@company.com; - an identification card number; - location data (for example the location data function on a mobile phone)*; - an Internet Protocol (IP) address; - the advertising identifier of your phone; - data held by a hospital or doctor, which could be a symbol that uniquely identifies a person Personally identifiable information (PII) is any information that relates to an identified or identifiable living individual. It is another term for Personal data. (Source: NIST Computer Security Resource Center) Suppliers (or service providers) are understood as any third party that provides goods or services to the company (such as a consultant, contractor, advisor or vendor). Data requirements Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering each of the aspects selected. Privacy policy applies to the entire operations, including suppliers: We expect the company's privacy

policy to apply to all operations. The same policy/standards should be applicable to suppliers. A mention of privacy protection or confidentiality of information in the Codes of Conduct is not sufficient, we expect a separate privacy policy or section on privacy protection. Defined point of contact in place for escalation of privacy issues: We expect companies to have a designated person or department that employees can reach out to in case of any privacy issues or concerns. If this person/department is not dedicated to privacy policy issues but to general escalation of concerns, there should be clear evidence that privacy policy issues should be conducted through this channel as well. Privacy policy system embedded in group-wide risk/compliance management: Privacy policy systems and procedures should be embedded in group-wide risk/compliance management. Privacy protection should be included in the overall operational risk/compliance management structures of the company. Disciplinary actions in case of breach: We expect the policy to cover the corrective and disciplinary actions taken in case of breach of the policy. A general mention of disciplinary actions in the Codes of Conduct is not sufficient, we expect the statement to be specific to data privacy. Audit of privacy policy compliance: Please specify whether you conduct internal and/or external audits of your privacy policy compliance. If your company conducts both, please tick both options. Full points will be granted if the company provides evidence that it conducts external audits (in that case, internal audits are not required). References SASB: SASB Data Privacy Accounting Metrics for “Discussion of policies and practices relating to User / Customer Privacy “ are relevant for this question. Software & IT Services, SASB Code: TC-SI-220a.1 is relevant for this question. Telecommunication Services, SASB Code: TC-TL-220a.1 is relevant for this question. Internet Media & Services, SASB Code: TC-IM-220a.1 is relevant for this question. Professional & Commercial Services, SASB Code: SV-PS-230a.2 is relevant for this question. E-Commerce, SASB Code: CG-EC-220a.1 is relevant for this question. Consumer Finance, SASB Code: FN-CF-220a.1 is partially relevant for this question. Advertising and Marketing, SASB Code : SV-AD-220a.1 is relevant for this question.

1.10.2 Customer Privacy Information

This question requires publicly available information.

Does your company inform customers on the following privacy protection issues? Please provide publicly available evidence.

❍ Yes, we inform customers on the following privacy protection issues:
- ❏ Nature of information captured
- ❏ Use of the collected information
- ❏ Possibility for customers to decide how private data is collected, used, retained and processed
  - ❏ Opt-out option is available
  - ❏ Opt-in consent is required
  - ❏ Request access to data held by the company
  - ❏ Request their data be transferred to other service providers
  - ❏ Request their data be corrected
  - ❏ Request their data be deleted
- ❏ How long the information is kept on corporate files
- ❏ How the information is protected
- ❏ Third-party disclosure policy (private and public entities)
- ❏ We monitor the percentage of users whose customer data is used for secondary purposes. Please indicate the percentage of customers whose data is used for secondary purposes and provide publicly available evidence.

❍ We do not provide any information on privacy protection to our customers or on the use of customer data for secondary purposes to our customers.

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

❍ Not known

Info Text:
Question Rationale Networked data and globalised corporate activities require diligent information handling. In order to avoid the risks associated with these developments – such as legal costs, reputational damage and exclusion from certain activities – companies must then endeavor to implement a comprehensive privacy policy spanning across their businesses, along with a sound implementation framework. For this question, we assess companies' transparency with customers on the privacy protection issues. Key definitions Customer: Someone who buys services or goods from someone else. In the context of this questionnaire, we focus on customers for B2B companies. Consumer: Someone that consumes a certain product or commodity. In the field of economics, a consumer can either be a single person or an entire organization using a certain type of service. In the context of this questionnaire, we focus on consumers for B2C companies. Secondary purpose: Data collection for secondary purpose is defined as the intentional use of data by the company that is outside the primary purpose for which the data was collected. Examples of secondary purposes include, but are not limited to, selling targeted ads, improving the entity's products or service offerings, and transferring data or information to a third-party through sale, rental, or sharing. References SASB Data Privacy Accounting Metrics for "Discussion of policies and practices relating to collection, usage, and retention of customer information and personally identifiable information" are relevant for this question. Software & IT Services: https://www.sasb.org/wp-content/uploads/2018/11/Software_IT_Services_Standard_2018.pdf , Page 6 SASB Code: TC-SI-220a.1 is relevant for this question. Telecommunication Services: https://www.sasb.org/wp-content/uploads/2018/11/Telecommunication_Services_Standard_2018.pdf , Page 6 SASB Code: TC-TL-220a.1 is relevant for this question. Internet Media & Services: https://www.sasb.org/wp-content/uploads/2018/11/Internet_Media_Services_Standard_2018.pdf , Page 6 SASB Code: TC-IM-220a.1 is relevant for this question. Professional & Commercial Services: https://www.sasb.org/wp-content/uploads/2018/11/Professional_Commercial_Services_Standard_2018.pdf , Page 6 SASB Code: SV-PS-230a.2 is relevant for this question.

1.10.3 Breaches of Customer Privacy: Complaints

Additional credit may be granted for publicly available evidence.

Please indicate the total number of substantiated complaints received concerning breaches of customer privacy in the last financial year, categorized into complaints received from regulatory bodies and those from other outside parties.

❍ We track the number of substantiated complaints.
Number of complaints received from outside parties and substantiated by the organization in FY 2020:

Number of complaints from regulatory bodies in FY 2020:

Please indicate if the number of substantiated complaints concerning customer privacy is publicly disclosed, including breakdown of figures (by the source of the complaint, e.g. complaints from regulatory bodies, third-parties, etc.). Please attach supporting evidence and / or indicate corporate web address.

❍ We do not track the number of substantiated complaints.

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

❍ Not known

Info Text:
Question Rationale The strong growth in data traffic and time spent on the internet together with new innovative services and applications have lead to an increased threat of cybercrime. The increasing digitization is bringing new challenges and threats to customer trust and satisfaction as companies are handling an increasing amount of data on people and their activities. On the other hand, good quality personal data

management can also become a competitive advantage for companies. This question measures the number of substantiated complaints related to customer privacy and loss of customer data companies receive. The purpose is also to measure how transparent companies are in their public reporting concerning these breaches. Key Definitions Breach of customer privacy: Data breach relative to the customer. This can be defined as the accidental or unlawful destruction, loss, alteration, unauthorised 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. Substantiated complaint: A written statement by regulatory or similar official body addressed to the organization that identifies breaches of customer privacy, or a complaint lodged with the organization that has been recognized as legitimate by the organization, which may be made by individuals or third-party organizations such as consumer rights groups to lodge data protection complaints on behalf of one or more individuals. Customer: Someone who buys services or goods from someone else. In the context of this questionnaire, we focus on customers for B2B companies. Consumer: Someone that consumes a certain product or commodity. In the field of economics, a consumer can either be a single person or an entire organization using a certain type of service. In the context of this questionnaire, we focus on consumers for B2C companies. 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 substantiated complaints concerning customer privacy and loss of customer data including a breakdown of figures (e.g. number of identified leaks, thefts, losses of customer data) or by the source of the complaint (e.g. complaints from regulatory bodies, third-parties, etc.). References GRI Standard 418-1 is relevant for this question.

1.10.4 MSA Privacy Protection

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 analyst responsible for 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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

2 Environmental Dimension

2.1 Environmental Reporting

Environmental performance is becoming a material issue in all industries. Maintaining transparency through appropriate reporting, and monitoring it at the board level, increases stakeholders' and customers' trust and positively influences the company's reputation and brand equity. While disclosure levels are increasing, quality of reporting varies significantly. Our questions focus on the relevance, scope and timeliness of the information contained in environmental reports, as well as external quality guarantees based on internationally acknowledged reporting standards.

2.1.1 Environmental Reporting - Coverage

This question requires publicly available information.

Does your company publicly report on quantitative environmental indicators? If yes, please indicate where the coverage of these indicators is clearly indicated in your public reporting.

- ❍ Yes, we publicly report on environmental indicators. Please select the coverage of the company's publicly available environmental indicators from the dropdown list below (select ONLY if the coverage is the same for all environmental indicators your company reports on):
  - ❍ >75% of revenues OR >75% of business operations
  - ❍ 50-75% of revenues OR 50-75% of business operations
  - ❍ 25-50% of revenues OR 25-50% of business operations
  - ❍ <25% of revenues OR <25% of business operations

  Please indicate the weblink and the page number where the coverage for all environmental indicators is indicated (in the public domain):
- ❍ We report on environmental indicators, but only provide coverage for some environmental data/indicators in our public reporting. Please specify for the three environmental indicators where you have the highest available coverage (select ONLY if you report coverage for individual indicators but not for the full report):

Environmental Indicator, please specify:	Coverage of Indicator (% of revenues or business operations):	Please indicate the weblink and page number where the coverage for the environmental indicator is publically reported:

- ❍ We report on environmental indicators, but do not clearly indicate the coverage of the data in our public reporting
- ❍ We do not report on environmental indicators.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale The quality and availability of the information in the public domain gives an indication of the company’s proficiency in environmental reporting. The greater the scope of the information it discloses, the more it is representative of its business activities as a whole, and the more likely it is to be used by investors as it will provide a more accurate picture of the overall environmental impacts of the company’s business activities. Key Definitions Reporting coverage: Refers to the boundary or the range of entities (e.g. subsidiaries, joint ventures, sub-contractors, etc.) whose performance is presented by the report. Ideally, the company reports on its entities for which it has management control and/or over 50% ownership – that would be considered 100%. Data Requirements - "Data" and "indicators" refer to quantitative metrics or KPIs that cover environmental topics - The first option should only be used if it is publicly stated that the coverage is the same for all environmental data reported on, or if it is explicitly stated that the coverage applies to the full report. - If the coverage varies between different indicators, the three with the highest available coverage and their respective coverage should be indicated under the second option. - In both cases, the coverage must be

publicly available and please refer to where in the public domain this information can be found. References GRI Standards 102-45 & 102-46 are relevant for this question.

2.1.2 Environmental Reporting - Assurance

This question requires publicly available information.

Please indicate below what type of external assurance your company has received in relation to your company's environmental reporting. Please attach supporting evidence indicating where the assurance statement is available in the public domain.

- ❍ ❑ The assurance statement is an "External Audit" or "External Assurance" produced by assurance specialists (e.g. accountants, certification bodies, specialist consultancies).
  - ❑ 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 data for the company which has been assured.
  - ❑ The assurance statement is based on a recognized international or national standard (e.g. AA1000AS, ISAE 3000).
  - ❑ The scope of the assurance statement is clearly indicated in the assurance statement. If the assurance statement only covers some KPIs (but not all) it is clearly indicated which data/KPIs disclosed in the report have been assured (e.g. each KPI assured is marked with an "assurance" symbol/flag).
  - ❑ The assurance statement contains a conclusion, i.e. either "reasonable assurance" or "limited assurance"
- ❍ We do not have any external assurance on our environmental reporting.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale As with financial data, assurance of environmental data enables a greater level of reliability and therefore a greater likelihood that this data will be used by investors in their analysis and investment decisions. Transparency around the assurance process and the data assured also increase stakeholder trust in the published information. Key Definitions Assurance specialists: Include accountants, certification bodies, specialist consultancies. It does not include 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: It 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. to 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). References GRI Standard 102-56 is relevant for this question.

2.2 Environmental Policy & Management Systems

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.

2.2.1 Coverage of Environmental Management Policy

This question requires publicly available information.

Is your company's environmental management policy publicly available? If so, please indicate which of the following options are covered by your policy and indicate and provide supporting evidence of where this is clearly stated in the public domain. All chosen options should be clearly defined in the **publicly available policy** (i.e. formal policies and not different sections of a report or case study).

❍ Yes, our environmental management policy is publicly available and includes the following items:
- ❏ 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, we do not have an environmental policy publicly available

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

❍ Not known

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. Our question identifies the existence, scope, and public availability of such environmental requirements/guidelines. 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.

2.2.2 EMS: Certification/ Audit/ Verification

Please indicate how your Environmental Management System (EMS) is certified / audited / verified and indicate the coverage of this verification for the selected standard.
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.
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	Description	Coverage (%)
Our EMS is verified through international standards (e.g. ISO 14001, JIS Q 14001, EMAS certification)	Please specify and attach relevant examples of certification documents:	
Third party certification /audit / verification by specialized companies	Please specify and attach relevant examples of verification documents:	
Internal certification /audit / verification by company's own specialists from headquarters	Please specify and attach relevant examples of verification documents:	
Total (should not exceed 100%)		

❍ Not certified / audited / verified.

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

❍ Not known

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 so as 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. 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.

2.2.3 MSA Environmental Policy & Management Systems

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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

2.3 Operational Eco-Efficiency

Reducing the overall environmental footprint of companies in both the manufacturing and services sectors is crucial, as the risks of financial and reputational costs linked to environmental litigation increase. Producing more with less material is essential for many industries affected by growing natural resource scarcity. The financial industry has an important role to play in minimizing its environmental footprint and facilitating the transition to a low-carbon economy. For all industries, minimizing natural resource consumption and waste-generating activities can lead to lower costs and in some cases, new business opportunities. The key focus of this criterion is on the inputs and outputs of business operations. It assesses trends in natural resource consumption and the production of environmental waste products specific to each industry.

2.3.1 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 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
Total direct GHG emissions (Scope 1)	metric tonnes CO2 equivalents					

Direct GHG (Scope 1)	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
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 Producing more with less material is essential for many industries affected by the increasing scarcity of natural resources. Operational Eco-Efficiency 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 is on the inputs and outputs of business operations, and the assessment of trends in the consumption of natural resources and the production of environmental waste products specific to each industry. Key Definitions GHG scope 1: Greenhouse gas emissions (GHGs) refers 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 - CO2: 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 - CH4: 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. Offsetting: Only emissions from renewable resources where the emitter can be reasonably confident that greenhouse gas emissions will be naturally offset or neutralized do not need to be reported (Example: woodburning when a company can be reasonably confident that forests will be reforested). Greenhouse gas emissions that have been offset this way need not be reported. This does not include greenhouse gas emissions for which companies are required to be in the possession of CO2 permits. These emissions need to be reported. 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. • Offsetting: Only emissions from renewable resources where the emitter can be reasonably confident that greenhouse gas emissions will be naturally offset or neutralized do not need to be reported (Example: wood-burning when a company can be reasonably confident that forests will be reforested). Greenhouse gas emissions that have been offset this way need not be reported. This does not include greenhouse gas emissions for which companies are required to be in the possession of CO2 permits. These emissions need to 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. 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 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 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, environmental data of group companies should follow the following rules: • Environmental data of companies that are consolidated at-equity must not be considered. • 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 any more. • 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. References GRI Standard 305-1 is relevant for this question.

2.3.2 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. 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.

❍

IGHG (Scope 2)	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
Indirect greenhouse gas emissions from energy purchased and consumed (scope 2)	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 publically 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 measure our indirect greenhouse gas emissions according to the **location-based method** instead of the **market-based method** (see the information button for further details).

❍ We do not track indirect greenhouse gas emissions

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

❍ Not known

Info Text:
Question Rationale Producing more with less material is essential for many industries affected by the growing scarcity of natural resources. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs of business operations and the assessment of trends

in the consumption of natural resources and the production of environmental waste products specific to each industry. 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. Data Requirements Specific data requirements for Indirect Greenhouse Gas Emissions (Scope 2) • 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. • Measuring Scope 2 emissions is recommended to be performed according to the market-based method of the Greenhouse Gas Protocol. However the location-based method is equally accepted. (cf. Greenhouse Gas Protocol Scope 2 Guidance, January 2015) o Location-based method: reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). o Market-based method: 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 with attributes about the energy generation, or for unbundled attribute claims. 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 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 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 (EP- Direct Greenhouse Gas Emissions (Scope 1), the corresponding box should be ticked and this question, should be marked as Not Applicable. • If the market-based method for accounting for indirect GHG emissions has not been used, figures based on the location-based method should be indicated and the corresponding box should be ticked. 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 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, environmental data of group companies should follow the following rules: • Environmental data of companies that are consolidated at-equity must not be considered. • 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 any more. • 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. • 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 GRI Standard 305-2 is relevant for this question.

2.3.3 Energy Use

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 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
Total non-renewable energy consumption	MWh					
Total renewable energy (biomass, solar, wind energy etc.) purchased or generated for own consumption. Please specify:	MWh					
Total costs of energy consumption ❍ Costs ❍ Costs, net of income ❍ Costs and depreciation, net of income	Currency:					
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 energy consumption

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

❍ Not known

Info Text:
Question Rationale Producing more with less material is essential for many industries affected by the growing scarcity of natural resources. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs of business operations and the assessment of trends in the consumption of natural resources and the production of environmental waste products specific to each industry. In this question we are aiming to find out the total energy consumption. Key Definitions Energy costs: They include electricity, direct purchases, fuel for owned-energy production, other fuel, etc., plus depreciation of owned-energy projects, minus related income (e.g. generated by waste sold for energy production, energy sold from owned-energy facilities, etc.). It does not include total capital investment or maintenance costs. In the table, the methodology for total costs of energy consumption can be selected from three options: 1) total cost of energy purchased 2) total cost of energy purchased, minus income generated (e.g. by waste sold for energy production, energy sold from owned-energy facilities, etc.) 3) total cost of energy purchased plus depreciation of owned-energy projects, minus income generated Please pay attention to the correct conversion of units! See also: https://www.iea.org/reports/unit-converter-and-glossary#unit-converter 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 non-renewable energy consumption 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. 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. In particular, environmental data of group companies should follow the following rules: • Environmental data of companies that are consolidated at-equity must not be considered. • 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 any more. • 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. • 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 GRI Standards 302-1 & 302-2 are relevant for this question.

2.3.4 Water Use

Additional credit may be granted for publicly available evidence.

Please provide your company's total water use 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.

❍

Water consumption	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
Total water use	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 Producing more with less material is essential for many industries affected by the growing scarcity of natural resources. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs of business operations and the assessment of trends in the consumption of natural resources and the production of environmental waste products specific to each industry. Key Definitions Total Water Use: Total Water Use refers to total water consumption, i.e. water withdrawn, net of water discharged to the source with higher or equal quality. Please mark the corresponding box if it isn't possible to report according to this 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: - Total water use 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. 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. 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 the following rules • Environmental data of companies that are consolidated at-equity must not be considered. • 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 any more. • 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. • 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 GRI Standard 303-5 is relevant for this question.

2.3.5 Waste Disposal

Additional credit may be granted for publicly available evidence.

Please provide your company's **total solid waste disposed (i.e. not recycled, reused or incinerated waste for energy recovery)** 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. 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.
If you have the **EP - Hazardous Waste and/or EP - Mineral Waste** questions in your industry questionnaire, please do not report this information here but rather, report that data in those separate questions.
If you **do not** have those questions in your industry questionnaire, please include hazardous and mineral data here.

❍

Waste disposed	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
a) Total waste generated	metric tonnes					
b) Total waste used/ recycled/sold	metric tonnes					
TOTAL WASTE DISPOSED (A - B)	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 generated waste.

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

❍ Not known

Info Text:
Question Rationale Producing more with less material is essential for many industries affected by the growing scarcity of natural resources. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs of business operations and the assessment of trends in the consumption of natural resources and the production of environmental waste products specific to each industry. Key Definitions Total waste generated: Waste may be generated during the extraction and processing of raw materials, during product manufacturing, during the consumption of final products, and during any other human activity. For the purposes of this question, we are interested only in solid waste. Total waste used/recycled/sold: Generated waste which has been reused, recycled or sold for instance for energy recovery purposed. Total waste disposed: It is defined as waste that is landfilled, subject to deep well injection or incinerated without energy recovery (either on-site and off-site). It is waste generated minus waste used/ recycled/sold. Data Requirements Specific data requirement for Waste Waste should be reported in dry metric tonnes of waste. Waste disposed should include materials landfilled, subject to deep well injection or incinerated without energy recovery (both on-site and off-site). Materials that are sent offsite for beneficial use (such as for recycling, re-purposing, or energy recovery) should be reported in this question separately. 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 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 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 • For companies who have the EP - Hazardous Waste or EP - Mineral Waste questions in their questionnaire, please do not report this information here but rather, report that data separately in those questions. If you do not have those questions in your industry questionnaire, please include hazardous and mineral waste data here. • For companies who have the EP - Ash and Gypsum Waste question in their questionnaire, ash and gypsum waste data should be tracked in both EP - Waste and EP - Ash and Gypsum Waste questions. • 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 at-equity must not be considered. • 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 any more. • 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. • 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. • 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) GRI Standard 306-2 is relevant for this question.

2.4 Climate Strategy

Most industries are likely to be impacted by climate change, albeit to a varying degree; consequently, they face a need to design strategies commensurate to the scale of the challenge for their industry. While most focus on the risks associated with a changing climate, some seek to identify and seize the business opportunities linked to this global challenge. Most of the questions in this criterion have been developed in alignment with the CDP methodology as part of a collaboration between us and CDP (https://www.cdproject.net).
Additionally, some questions in this criterion are aligned with the Task Force on Climate-related Financial Disclosure (TCFD, https://www.fsb-tcfd.org/), 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).

2.4.1 Climate Risk Management

This question requires publicly available information.

Does your organization apply the TCFD framework in the management of climate-related risks and opportunities? Please indicate where this information is available in your public reporting.

❍ Yes, we fully integrate the TCFD framework in our risk management.

❍ We are in the process of integrating the TCFD framework in our risk management. Please indicate the timeframe by when you plan to fully integrate the TCFD framework:
  - ❍ 2021
  - ❍ 2022
  - ❍ 2023
  - ❍ 2024 or later

❍ No, we do not apply the TCFD framework in our risk management. Please explain the reason.

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

❍ Not known

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 regulation making TCFD disclosure mandatory. Delay 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. References TCFD (2017) Final Report: Recommendations of the Task Force on Climate-related Financial Disclosures https://www.fsb-tcfd.org/publications/final-recommendations-report/

2.4.2 Climate-Related Management Incentives

Do you provide incentives for the management of climate change issues, including the attainment of targets?

❍ Yes. Please provide further details on the climate change-related incentives provided, starting from the highest management level, and add supporting evidence.

Who is entitled to benefit from this incentive? Select each option only once.	Type of incentive	Incentivized KPIs
❍ 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
❍ 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 provide incentives for the management of climate change issues

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

❍ Not known

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 (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: - 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 This question refers to CDP question C1.3a and TCFD recommendation Metrics and Targets (a). The questions in this criterion have been developed in alignment with the CDP (www.cdp.net).

2.4.3 Climate Change Strategy

How are your organizations' processes for identifying, assessing, and managing climate-related issues integrated into your over-all risk management? Please attach supporting evidence.

- ❍ 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
- ❍ There are no documented processes for assessing and managing risk and opportunities from climate change.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale This question focuses on the processes and strategies that your organization uses to structure its approach to climate change. Companies should select the option that best describes their risk management procedures with regard to climate change risks and opportunities. Data Requirements If you have more than one procedure in place in your organization, please select the one that is most commonly employed. Please note that the CDP submission is not considered as a relevant supporting document in this question. 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 This question refers to CDP question 2.2. and TCFD recommendation Risk Management (c). The questions in this criterion have been developed in alignment with the CDP (www.cdp.net).

2.4.4 Climate Risk Assessment - Physical Risks

Additional credit may be granted for publicly available evidence.

Has your company assessed physical risks related to climate change?

- ❍ Yes, we have completed an assessment of material physical climate risks for our company. This has the following characteristics. Please select any that apply regarding your assessment, provide supporting evidence and indicate where this is available in your public reporting.
  Methodology
  - ❏ We publicly report on our scenario analysis
  - ❍ We use qualitative climate-related scenario analysis
  - ❍ We use quantitative climate-related scenario analysis
  - ❍ We use qualitative and quantitative climate-related scenario analysis
  - ❍ We do not use climate-related scenario analysis

  If your organization uses climate-related scenarios for physical risks, please select any that apply:
  - ❏ RCP 2.6
  - ❏ RCP 4.5
  - ❏ RCP 6
  - ❏ RCP 8.5
  - ❏ Other (please specify):

  Scope and focus of assessment
  - ❏ We publicly report on the scope and focus of the assessment
  - ❏ The scope of our assessment includes our own operations
    Please select the type(s) of assessment that apply:
    - ❍ Context-specific assessment of the physical impacts of climate change for each asset (covering majority of assets)
    - ❍ General level assessment on the physical impacts of climate change
    - ❏ Assessment consistent with the expected lifetime of the assets or activities
  - ❏ The scope of our assessment includes our upstream activities
  - ❏ The scope of our assessment includes our downstream activities and clients
- ❍ We have not completed a climate-related risk assessment for physical risks.
- ❍ Not applicable. We do not consider our company’s assets or operations to be exposed to physical climate risks. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale Today, nearly all organizations are affected by climate change-related risks. However, 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. This uncertainty represents a challenge for organizations and investors to understand the potential effects of climate change on their businesses, strategies, and financial performance. To appropriately incorporate these potential impacts in their planning processes, organizations need to consider how such risks and opportunities may evolve and what the potential implications may be under different conditions. One way to do this is through using 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. 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. Indeed, 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. 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. (TCFD (2017), Recommendations of the Task Force on Climate-related Financial Disclosures) Physical risks: Risks associated with physical impacts from climate change that could affect carbon assets and operating companies. These impacts may include “acute” physical damage from variations in weather patterns (such as severe storms, floods, and droughts) and “chronic” impacts such as sea level rise, and desertification. (TCDF (2017), Technical Supplement: The Use of Scenario Analysis in Disclosure of Climate-related Risks and Opportunities) 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. (EU Technical Expert Group, Taxonomy Report, Technical Annex) 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, supplier activities. Downstream activities include operations that relate to processing the materials into a finished product and delivering it to the end user (e.g. transportation, distribution and consumption). (TCDF (2017), Technical Supplement: The Use of Scenario Analysis in Disclosure of Climate-related Risks and Opportunities)
 Data Requirements Please include in your response all the scenarios based on which you assess the physical risks related to climate change. In line with the TCFD recommended disclosure, two scenarios are required for full scoring, one of which has to be a 2°C or lower scenario. If your company conducts a scenario analysis and uses another method, please describe the three following elements: - Parameters used (e.g. discount rate, GDP, other macro-economic variables etc.) - Assumptions made (e.g. assumptions related to policy changes, technology development/deployment, energy mix, price of key commodities or inputs, geographical tailoring of transitional and physical impacts, and timing of potential impacts) - Description of the different scenarios with time horizons set Additional credit will be granted for public disclosure of: - At least one climate related scenario - The focus and scope of the climate risk assessment References TCFD (2017) Final Report: Recommendations of the Task Force on Climate-related Financial Disclosures https://www.fsb-tcfd.org/publications/final-recommendations-report/ 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://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 This question refers to 2021 CDP questions C2.2, C2.2a, C3.2 (CDP 2020: C3.1a) and C3.2a (CDP 2020: C3.1b) and TCFD recommendation Strategy (a), (b), and (c)

2.4.5 Climate Risk Assessment - Transition Risks

Additional credit may be granted for publicly available evidence.

Has your company assessed transition risks related to climate change?

❍ Yes, we have completed an assessment of material transition climate risks for our company. This has the following characteristics. Please select any that apply regarding your assessment, provide supporting evidence and indicate where this is available in your public reporting.
  Methodology

❏ We publicly report on our scenario analysis

❍ We use qualitative climate-related scenario analysis

❍ We use quantitative climate-related scenario analysis

❍ We use qualitative and quantitative climate-related scenario analysis

❍ We do not use climate-related scenario analysis

If your organization uses climate-related scenarios for transition risks, please select any that apply:

❏ IEA 2DS

❏ IEA B2DS

❏ IAE 450

❏ Greenpeace

❏ DDPP

❏ IEA Sustainable Development Scenario

❏ IEA NPS

❏ IEA CPS

❏ IRENA

❏ Nationally determined contributions (NDCs)

❏ BNEF NEO

❏ MESSAGE-GLOBIOM

❏ REMIND

❏ Other (please specify):

Scope and focus of assessment

❏ We publicly report on the scope and focus of the assessment

❏ The scope of our assessment includes our own operations
Please select the type(s) of assessment that apply:

❏ Assessment of transition risk based on potential scenarios for legislation, technological development or market conditions

❏ Assessment consistent with the expected lifetime of the assets or activities

❏ The scope of our assessment includes our upstream activities

❏ The scope of our assessment includes our downstream activities and clients

❍ We have not completed a climate-related risk assessment for transition risks.

❍ Not applicable. We do not consider our company's assets or operations to be exposed to transition risks related to climate change. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Today, nearly all organizations are affected by climate change-related risks. However, 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. This uncertainty represents a challenge for organizations and investors to understand the potential effects of climate change on their businesses, strategies, and financial performance. To appropriately incorporate these potential impacts in their planning processes, organizations need to consider how such risks and opportunities may evolve and what the potential implications may be under different conditions. One way to do this is by using 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. 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. Indeed, 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. 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. (TCFD (2017), Recommendations of the Task Force on Climate-related Financial Disclosures) Transition risk: 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 risk, market risk, and reputational risk. - 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 with 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. - 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 the company 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, supplier activities. Downstream activities include operations that relate to processing the materials into a finished product and delivering it to the end-user (e.g. transportation, distribution, and consumption). (TCFD (2017), Technical Supplement: The Use of Scenario Analysis in Disclosure of Climate-related Risks and Opportunities) Data Requirements Please include in your response all the scenarios based on which you assess the transition risks related to climate change. In line with the TCFD recommended disclosure, two scenarios are required for full scoring, one of which has to be a 2°C or lower scenario. If your company conducts a scenario analysis and uses another method, please describe the three following elements: - Parameters used (e.g. discount rate, GDP, other macro-economic variables, etc.) - Assumptions made (e.g. assumptions related to policy changes, technology development/deployment, energy mix, price of key commodities or inputs, geographical tailoring of transitional and physical impacts, and timing of potential impacts) - Description of the different scenarios with time horizons set Additional credit will be granted for public disclosure of: - At least one climate-related scenario - The focus and scope of the climate risk assessment References TCFD (2017) Final Report: Recommendations of the Task Force on Climate-related Financial Disclosures https://www.fsb-tcfd.org/publications/final-recommendations-report/ 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://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 This question refers to 2021 CDP questions C2.2, C2.2a, C3.2 (CDP 2020: C3.1a) and C3.2a (CDP 2020: C3.1b) and TCFD recommendation Strategy (a), (b), and (c)

2.4.6 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.

❑ We publicly report on our plan to adapt to physical risks

❍ Yes, we have a **context-specific plan** to adapt to physical climate 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.
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 do not consider our company's assets or operations to be exposed to physical climate risks. Please provide explanations 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 they 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 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 2020 for the 2021 CSA). Data Requirements 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. References TCFD (2017) Final Report: Recommendations of the Task Force on Climate-related Financial Disclosures https://www.fsb-tcfd.org/publications/final-recommendations-report/ 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 This question refers to TCFD recommendation Strategy (b) and the EU Taxonomy Regulation, criterion A1.1 Screening criteria for ‘adapted activities’.

2.4.7 Climate-Related Targets

Does your company have any corporate-level climate-related targets? Please fill out the “Alternative Method” table only if your organization does not use the Standard Method.

❍ Standard Method - We have absolute and/or relative (intensity) emissions targets:
Supporting evidence describing your absolute and/or relative (intensity) emissions targets:

	Targets	Is this a science-based target?	Scope	% emissions in Scope	Baseline year	Emission of baseline year in absolute tons of CO2e	Intensity measure Metric	Target was set in year	% reduction from baseline year	Target year	% achieved (emission reductions)
Absolute targets	❍ Targets set ❍ No targets set ❍ Not known	❍ Yes ❍ No	❍ Scope 1 ❍ Scope 2 ❍ Scope 1 and Scope 2 combined ❍ Scope 1 and Scope 2, but separately ❍ Not known								
Relative (intensity) targets	❍ Targets set ❍ No targets set ❍ Not known	❍ Yes ❍ No	❍ Scope 1 ❍ Scope 2 ❍ Scope 1 and Scope 2 combined ❍ Scope 1 and Scope 2, but separately ❍ Not known				Value of baseline intensity measure Definition of intensity measure used:				

❍ Alternative Method - We have other key climate-related targets:
Supporting evidence describing your alternative key-climate related targets:

Target	KPI - Metric numerator	KPI - Metric denominator (for intensity targets only)	Baseline year	Target was set in year	Target year	KPI in baseline year	KPI in target year	Is the target part of an overarching initiative? (please specify)
❍ Energy productivity ❍ Energy usage ❍ Engagement with suppliers ❍ Land use ❍ Methane reduction target ❍ R&D investments ❍ Renewable energy consumption ❍ Renewable energy production ❍ Renewable fuel ❍ Waste ❍ Other, please specify								❍ RE100 ❍ EP100 ❍ EV100 ❍ Below50 - sustainable fuels ❍ Science-based targets iniative ❍ Reduce short-lived climate pollutants ❍ Remove deforestation ❍ Low-carbon Technology Partnerships Initiatives ❍ Other, please specify

❍ We do not set any targets for GHG emissions.

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

❍ Not known

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 and/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 adopted by companies to reduce greenhouse gas (GHG) emissions are considered “science-based” if they are in line with the level of decarbonization required to keep global temperature increase below 2 degrees Celsius compared to pre-industrial temperatures, as described in the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC AR5).” Source: Science-based targets Initiative Other climate-related targets: Energy productivity, renewable energy consumption, renewable energy production, renewable fuel, waste, zero/low-carbon vehicle, energy usage, land use, methane reduction target, engagement with suppliers etc. Examples of overarching initiatives: RE100, EP100, EV100, Below50 – sustainable fuels, Science-based targets initiative, Reduce short-lived climate pollutants, Remove deforestation, Low-Carbon Technology Partnerships initiative Data Requirements We expect companies' to set absolute or relative (intensity) emission targets (Standard Method). However, if no emission targets are set, we give companies the option to report on other climate-related targets under the "Alternative Method" option. For the Standard Method, if you provide the relative (intensity) target in this question, please also indicate the definition of the intensity measure used (metric). Please note that you can choose to provide absolute or relative targets, and you are not required to provide both. In case you report Scope 1 and Scope 2 emissions separately, please select the relevant "Scope" option but fill in the rest of the table with combined Scope 1 and Scope 2 emissions figures. Percentage of emissions in scope: the percentage of the total measured emissions of that particular scope in the base year that your target applies to. Percentage reduction from base year: a company’s emissions reduction targets as a percentage reduction of emissions to be achieved in the target year compared to the base year." Percentage achieved (emission reductions): the target’s percentage completion (in terms of emissions) against the base year emissions. For example, if your target is to reduce your Scope 1 emissions by 10% by 2017 compared with a 2010 base year, and in your reporting year your Scope 1 emissions had reduced by 3% compared to that target base year, your target is 30% complete ((3/10)*100). Supporting evidences: 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. Please see how the different fields are referenced in the CDP questionnaire - Intensity measure: Metric - Baseline year: Base year - Target was set in year: Start year - Emissions of baseline year in absolute tons of CO2e: Base year emissions covered by target (metric tons CO2e) References This question refers to CDP questions C4.1a, C4.1b and C4.2 and TCFD recommendation Metrics and Targets (c). The questions in this criterion have been developed in alignment with the CDP (http://www.cdp.net). Science-based targets Initiative http://sciencebasedtargets.org/

2.4.8 Scope 3 GHG Emissions

Please specify the top three most relevant sources of scope 3 emissions to your organization which accounted for the majority of your scope 3 emissions in FY 2020. For each source you select, please provide an explanation of the relevance of the source to your business and an explanation of the calculation methodology used. Please provide supporting evidence.

❍

Source	Explanation for relevance	Metric tons CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners
❍ Purchased goods and services (upstream) ❍ Capital goods (upstream) ❍ Fuel- and energy-related activities (not included in Scope 1 or Scope 2) ❍ Upstream transportation and distribution ❍ Waste generated in operations (composting, incinerating) ❍ Business travel ❍ Employee commuting ❍ Upstream leased assets ❍ Downstream transportation and distribution ❍ Processing of sold products (downstream) ❍ Use of sold products ❍ End-of-life treatment of sold products ❍ Downstream leased assets ❍ Franchises ❍ Investments ❍ Other upstream ❍ Other downstream				

Source	Explanation for relevance	Metric tons CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners
❍ Purchased goods and services (upstream) ❍ Capital goods (upstream) ❍ Fuel- and energy-related activities (not included in Scope 1 or Scope 2) ❍ Upstream transportation and distribution ❍ Waste generated in operations (composting, incinerating) ❍ Business travel ❍ Employee commuting ❍ Upstream leased assets ❍ Downstream transportation and distribution ❍ Processing of sold products (downstream) ❍ Use of sold products ❍ End-of-life treatment of sold products ❍ Downstream leased assets ❍ Franchises ❍ Investments ❍ Other upstream ❍ Other downstream				

Source	Explanation for relevance	Metric tons CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners
❍ Purchased goods and services (upstream) ❍ Capital goods (upstream) ❍ Fuel- and energy-related activities (not included in Scope 1 or Scope 2) ❍ Upstream transportation and distribution ❍ Waste generated in operations (composting, incinerating) ❍ Business travel ❍ Employee commuting ❍ Upstream leased assets ❍ Downstream transportation and distribution ❍ Processing of sold products (downstream) ❍ Use of sold products ❍ End-of-life treatment of sold products ❍ Downstream leased assets ❍ Franchises ❍ Investments ❍ Other upstream ❍ Other downstream				

❍ We do not consider Scope 3 emissions.

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

❍ Not known

Info Text:
Question Rationale While many climate-change risks and impacts can be attributed to companies' direct activities, many may lie elsewhere in the value chain. Today, Scope 1 and 2 emissions are broadly reported, but quantifying and reporting Scope 3 emissions poses a bigger challenge for companies. Increasingly, it is becoming important to understand the source of these emissions and how companies can work to decrease the impact of their indirect activities. With this question, we assess to what extent companies consider Scope 3 emissions in their value chain. Key Definitions 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 relates 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). Explanation for relevance: please provide details regarding how you have reached the conclusion that the source is relevant to your organization. Relevance should be determined with reference to the GHG Protocol Scope 3 Standard. Emissions calculation methodology: 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 to calculate emissions. Percentage of emissions calculated using data obtained from suppliers or value chain partners: please provide the percentage of emissions calculated using primary data. 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 This question refers to CDP question C6.5 and TCFD recommendation Metrics and Targets (b). This criterion has been developed in alignment with the CDP (https://www.cdp.net/). 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. GRI Standard 305-3 is relevant for this question.

3 Social Dimension

3.1 Social Reporting

Social performance is becoming a material issue in all industries, and is an aspect directly linked to the companies' reputation and brand equity. Maintaining transparency through appropriate reporting and board-level monitoring increases stakeholders' and customers' trust. While disclosure levels are increasing, the quality of reporting varies significantly and thus Our questions focus on the relevance and scope of the information contained in social reports, as well as external assurance based on internationally-acknowledged reporting standards.

3.1.1 Social Reporting - Coverage

This question requires publicly available information.

Does your company publicly report on quantitative social indicators? If yes, please indicate where the coverage of these indicators is clearly indicated in your public reporting.

❍ Yes, we publicly report on social indicators. Please select the coverage of the company's publicly available social indicators from the dropdown list below (select ONLY if the coverage is the same for all social indicators your company reports on):

  ❍ >75% of revenues OR >75% of business operations

  ❍ 50-75% of revenues OR 50-75% of business operations

  ❍ 25-50% of revenues OR 25-50% of business operations

  ❍ <25% of revenues OR <25% of business operations

  Please indicate the weblink and the page number where the coverage for all social indicators is indicated (in the public domain):

❍ Yes, we report on social indicators, but only provide coverage for some social data/indicators in our public reporting. Please specify for the three social indicators where you have the highest available coverage (select ONLY if you report coverage for individual indicators but not for the full report):

Social indicator, please specify:	Coverage of Indicator (% of revenues or business operations):	Please indicate the weblink and page number where the coverage for the social indicator is publicly reported:

❍ We report on social indicators, but do not clearly indicate the coverage of the data in our public reporting.

❍ We do not report on social indicators.

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

❍ Not known

Info Text:
Question Rationale The quality and availability of the information in the public domain gives an indication of the company’s proficiency in social reporting. The greater the scope of the information it discloses, the more it is representative of its business activities as a whole, and the more likely it is to be used by investors as it will provide a more accurate picture of the overall social impacts of the company’s business activities. Key Definitions Reporting coverage refers to the boundary or the range of entities (e.g. subsidiaries, joint ventures, sub-contractors, etc.) whose performance is presented by the report. Ideally the company reports on its entities for which it has management control and/or over 50% ownership – that would be considered 100%. Social indicators: refer to quantitative indicators / KPIs covering KPIs covering human capital, labor indicators, human rights issues, occupational health and safety and other indicators covered under the "Social

Dimension". Supply chain indicators are acceptable if they clearly focus on social issues. Data Requirements - The first option should only be used if it is publicly stated that the coverage is the same for all social data reported on, or if it is explicitly stated that the coverage applies to the full report. - If the coverage varies between different indicators, the three with the highest available coverage and their respective coverage should be indicated under the second option. - In both cases, the coverage must be publicly available and please refer to where in the public domain this information can be found. References GRI Standards 102-45 & 102-46 are relevant for this question.

3.1.2 Social Reporting - Assurance

This question requires publicly available information.

Please indicate below what type of external assurance your company has received in relation to your company's social reporting. Please attach supporting evidence, indicating where the assurance statement is available in the public domain.

❍ ❏ The assurance statement is an "External Audit" or "External Assurance" produced by assurance specialists (e.g. accountants, certification bodies, specialist consultancies)

❏ 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 social data for the company which has been assured

❏ The assurance statement is based on a recognized international or national standard (e.g. AA1000AS, ISAE 3000)

❏ The scope of the assurance is clearly indicated in the assurance statement. If the assurance statement only covers some KPIs (but not all) it is clearly indicated which data / KPIs disclosed in the report have been assured (e.g. each KPI assured is marked with an "assurance" symbol / flag).

❏ The assurance statement contains a conclusion, i.e. either "reasonable assurance" or "limited assurance"

❍ We do not have any external assurance on our social reporting.

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

❍ Not known

Info Text:
Question Rationale As with financial data, assurance of social data ensures that it is more reliable and makes it more likely that investors will use these data in their analysis and investment decisions. Transparency about the assurance process and the data assured also increase stakeholders' trust in published information.
Key Definitions Assurance specialists: Include accountants, certification bodies, and specialist consultancies. The term does not include independent advisory boards, stakeholder panels, or high-level individuals. 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) social 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. to 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). Social indicators: refer to quantitative indicators / KPIs covering KPIs covering human capital, labor indicators, human rights issues, occupational health and safety and other indicators covered under the "Social Dimension". Supply chain indicators are acceptable if they clearly focus on social issues. References GRI Standard 102-56 is relevant to this question.

3.2 Labor Practice Indicators

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.

3.2.1 Discrimination & Harassment

This question requires publicly available information.

Does your company have a public group-wide non-discrimination and anti-harassment policy, and what are the measures in place to effectively deal with discrimination and harassment in the workplace?

❍ Our policy and measures include the following:
  - ❏ Explicit statement prohibiting harassment:
    - ❏ Sexual harassment
    - ❏ Non-sexual harassment
  - ❏ Zero tolerance policy for discrimination
  - ❏ Trainings for all employees on discrimination and harassment in the workplace
  - ❏ Defined escalation process for reporting incidents
  - ❏ Corrective or disciplinary action taken in case of discriminatory behavior or harassment
  - ❏ We disclose the number of incidents of discrimination and harassment reviewed in the last fiscal year:

❍ We do not have a group-wide non-discrimination and anti-harassment policy and we do not have such measures in place.

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

❍ Not known

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 specifically specified in the company's public domain that the reporting of 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. Number of incidents of discrimination and harassment: Incidents of harassment or discrimination on grounds of race, color, sex, religion, political opinion, national extraction, or social origin as defined by the ILO, or other relevant forms of discrimination involving internal and/or external stakeholders across operations in the reporting period. 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 as sufficient. If discrimination and harassment are included in trainings, escalations 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. References ILO: Convention no. 111 ILO: Business, Discrimination and Equality GRI 406: Non-discrimination

3.2.2 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:

Diversity Indicator	Percentage (0 - 100 %)	Public Target
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:
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 us a consistent coverage for all of the 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 senior 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. 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. - GRI Standards 102-8 & 405 -1 - ILO convention No. 111

3.2.3 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 attach public evidence if available and fill in the table below:
  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:		

❍ 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 attach a public reference if available and 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. Please attach public evidence if available and specify the nationalities in the table below.

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		

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: ❏ 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 who 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 disadvantage 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, religion traditions and other (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 hold 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 a 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 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%. 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 the 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 on 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 on 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. References · GRI 405-1 · ILO convention No. 111 · GDPR Article 9

3.2.4 Workforce Breakdown: Other Minorities

This question requires publicly available information.

Does your company publicly disclose on the breakdown of its workforce based on the diversity indicators provided below? If so, please complete the table accordingly. Please attach supporting public evidence where indicated and provide the coverage reported on as a percentage of FTEs.
We do not expect companies to report on all three indicators. We expect at least one of these indicators (disability, LGTQI+ identification, age or another relevant category) to be reported publicly.

❍ Yes, we monitor the breakdown of our workforce according to the following diversity indicators:

Diversity Indicator	% of FTEs	Coverage
People with disability		❍ >75% of FTEs ❍ 50-75% of FTEs ❍ 25-50% of FTEs ❍ <25% of FTEs
LGBTQI+		❍ >75% of FTEs ❍ 50-75% of FTEs ❍ 25-50% of FTEs ❍ <25% of FTEs
Age groups:		❍ >75% of FTEs ❍ 50-75% of FTEs ❍ 25-50% of FTEs ❍ <25% of FTEs
<30 years old		
30-50 years old		
>50 years old		
Other, please specify:		❍ >75% of FTEs ❍ 50-75% of FTEs ❍ 25-50% of FTEs ❍ <25% of FTEs

❍ No, we do not publicly disclose the breakdown of our workforce according to these minorities.

❍ 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. 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 minorities 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 companies' diversity and inclusion practices by asking for the proportion of employees which self-identify as part of underrepresented groups, such as having a disability or being LGBTQI+. Companies can also choose to report on age breakdowns, as we know that populations are ageing across many countries and that age discrimination cannot be tolerated. A lack of diversity exposes companies to great legal and reputational risks as various stakeholders pay increasing attention to companies' workforce balance. Key Definitions Self-identification: This refers to the assigning of a particular characteristic or categorization to oneself. In this question, if reporting on disability or LBTQI+, 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 judgements. LGBTQI+: Lesbian, gay, bisexual, transgender, queer or/and intersex. Rather than being an exhaustive list, this term refers to people who self-identify as having sexual orientations and/or gender expressions which are non-hegemonic and/or non-binary. People with disability: People who have long-term physical, mental, intellectual or sensory impairments which in

interaction with various barriers may hinder their full and effective participation in society on an equal basis with others. A disability can be visible or non-visible or a combination of both. Other: Based on cultural and social contexts, other diversity indicators might be more relevant to a company's workforce. This includes for example veterans or former prisoners. 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%. 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 Disclosure requirements for public question: We do not expect all the information to be disclosed. This question is scored on the availability of one indicator (disability, LGTQI+ identification, age or another relevant category) in the public domain. Regarding the coverage, we recognize that not all types of data can be collected in all parts of the world. Please select the coverage bracket which covers the 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. According to the Article 9 of the GDPR, the processing of data concerning health or data concerning a natural person's sex life or sexual orientation is prohibited, except if the data subject has given explicit consent to the processing of this 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 data regarding disability or LGBTQI+ identification, please report on the distribution of your workforce according to ages groups. You will not be penalized for only providing age data. However, the option "Not applicable" will not be accepted as in that case, we expect disclosure on age groups. References · GRI 405-1 · ILO convention No. 111 · GDPR Article 9

3.2.5 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. If this information (or the ratios) is publicly reported, please provide the relevant URL.
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		

❑ 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 this 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 the 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 the company's ability to attract and to 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. 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 on 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 pay paid to male relevant employees and that paid to female relevant employees. Median bonus gap: The difference between the median bonus pay 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. References International standards: ILO convention No. 111 & GRI 405-2. 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.

3.2.6 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.

❍ Not known

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. References GRI Standards 102-41 & 407-1 are relevant for this question.

3.2.7 MSA Labor Practice Indicators

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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

3.3 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.

3.3.1 Human Rights Commitment

This question requires publicly available information.

Do you have a publicly available, company-specific policy in place for your commitment to respect human rights in accordance with the UN Guiding Principles on Business and Human Rights or other internationally accepted standards? Please indicate where this information is available in your **public reporting** or **corporate website.**

❍ Yes. We have a publicly available policy for our commitments to human rights. The policy covers/contains the following:
  - ❏ 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, we do not have a human rights policy.

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

❍ Not known

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 businesses 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 practice. 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 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. References Office of the High Commissioner for Human Rights: http://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

3.3.2 Human Rights Due Diligence Process

This question requires publicly available information.

Has your company developed a due diligence process to proactively identify and assess potential impacts and risks relating to respecting human rights?

❍ Yes, and our process covers the following:
Please provide public supporting evidence of a risk mapping or other forms of assessment to identify areas of potential risk:

- ❏ 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...)
- ❏ We do a systematic periodic review of the risk mapping of potential issues

Please indicate the issues and vulnerable groups covered 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:
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:
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 contracted labor
- ❏ Local communities
- ❏ Others, please specify

❍ We are developing a process, but we have not yet conducted any assessments. Please provide information indicating the status and expected completion date.

❍ No, we do not have a process.

❍ 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 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 with 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, etc.) or corporate website. For the actual or potential humans rights issues covered, we expect evidence that at least four issues are covered by the due diligence risk identification process. Similarly, for the groups at risk of human rights issues, we expect at least four groups to be covered in 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 UN Guiding Principles on Business & Human Rights: http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf OECD Guidelines for Multinational Enterprises, Chapter IV. http://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 GRI Standard 412 is relevant for this question. UN Guiding Principles on Business and Human Rights Reporting Framework, mainly sections B1 & B2 https://www.ungpreporting.org/wp-content/uploads/UNGPReportingFramework_withguidance2017.pdf

3.3.3 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			
❍ **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 organisation operates, the potential and actual human rights impacts resulting from the organisation'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: Includes 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 GRI Standards 411-1 & 412-1 are relevant for this question. Office of the High Commissioner for Human Rights: http://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/ UNGP Reporting Framework, specially section C3: https://www.ungpreporting.org/wp-content/uploads/UNGPReportingFramework_withguidance2017.pdf

3.3.4 Human Rights Mitigation & Remediation

This question requires publicly available information.

Does your company **publicly disclose** on the following measures?

❍ Yes, our company publicly reports on human rights mitigation and remediation actions. The following are publicly available:

- ❏ Processes implemented to mitigate human rights risks
- ❏ The number of sites with mitigation plans
- ❏ The type of remediation actions taken

❍ No, we do not publicly report about mitigation and remediation actions

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

❍ Not known

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 a 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 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 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 co-operation with judicial and non-judicial mechanisms would be expected for companies involved in judicial or non-judicial proceedings related with 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 are expected when the company has directly caused or may have caused an adverse human rights impact. References GRI Standards 411-1 & 412-1 are relevant for this question. UNGP Reporting Framework, specially section C4 and C6 https://www.ungpreporting.org/wp-content/uploads/UNGPReportingFramework_withguidance2017.pdf 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

3.3.5 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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

3.4 Human Capital Development

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.

3.4.1 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:
  - ❍ 100% of all FTEs globally
  - ❍ > 75% of all FTEs globally
  - ❍ > 50% of all FTEs globally
  - ❍ < 50% of all FTEs globally

	FY 2020
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 'learning and development' team operational cost like this 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 trainings, compliance trainings, cultural diversity training, IT training, OHS training, etc. Data Requirements - Companies with less than 100 employees (e.g. investment offices and vehicles, funds, holding companies, etc.) should mark this question 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 reasons on consistency 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 the 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. References GRI Standard 404-1 is relevant for this question.

3.4.2 Employee Development Programs

Please provide two examples of employee development programs in your company that have been developed to upgrade and improve employee skills. Please fill out the fields of the table and provide supporting evidence. For further clarifications on the information asked below, please consult the information text.

❍

	Program 1	Program 2
Name & Description of the program		
Description of program objective/ business benefits		
Quantitative impact of business benefits (monetary or non-monetary)		
% of FTEs participating in the program		

	Program 1	Program 2
Supporting Evidence		

❍ We do not offer any employee development program.

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

❍ Not known

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 business 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 into 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: it refers 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 fulfil their job requirements, graduate/ trainee or apprenticeship programs. Name & Description of the program: companies are expected to provide specific example of programs and explain how they can provide business benefit. General reference to the existing of a Learning Academy or Institute or purchase of 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 percentage of FTEs actively participating/ 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 with less than 100 employees (e.g. investment offices and vehicles, funds, holding companies, etc.) should mark this question Not Applicable. - Companies should select the programs they will report on based on their strategic importance. Companies should select programs which they can sufficiently demonstrate their business impact than select 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 document and indicate the relevant page where the selected programs are described. At least the Program "Name & Description of the program" information should be verifiable in this document 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 GRI Standard 404-2 is relevant for this question.

3.4.3 Human Capital Return on Investment

Please indicate the following information on a standard Human Capital Return on Investment metric, serving as a global measure of the return on your Human Capital programs.

❍

	FY 2017	FY 2018	FY 2019	FY 2020
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.				

Supporting evidence:

❍ We do not track any of the above metrics.

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

❍ Not known

Info Text:
Question Rationale The Human Capital Return on Investment provides a means of measuring 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 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 their 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 - Companies with less than 100 employees (e.g. investment offices

and vehicles, funds, holding companies, etc.) should mark this question Not Applicable. - 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 are 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: 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 GRI Standard 201-1 is relevant for this question.

3.5 Talent Attraction & Retention

Successful talent attraction & retention management is a powerful enabler for companies to maintain their competitive advantage and to execute their corporate strategies. Today, the leveraging of advanced analytics on increasingly data sets on human capital and people-focused metrics can help companies identify organizational risks and opportunities and make better informed decisions to improve talent management and employee experience and measure positive impacts on business performance. Employee engagement surveys and the evaluation of metrics such as employee turnover continue to be essential tools to evaluate employee experience and measure the impact of corporate development and diversity programs. Companies having diversity and inclusion embedded in their core values and use them to guide their strategies are more profitable and more likely to achieve long-term growth. Measuring individuals' performance and proving long-term incentives and internal career mobility opportunities remain core practices to attract and retain top talent.

3.5.1 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 2017	FY 2018	FY 2019	FY 2020
Total number of new employee hires ❏ This data is publicly available. Please provide supporting evidence or web link:				

	FY 2017	FY 2018	FY 2019	FY 2020
Percentage of open positions filled by internal candidates (internal hires) ❏ This data is publicly available. Please provide supporting evidence or web link:				
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, 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 cost e.g. recruiter salaries, interviews, agency fees, advertising, job fairs, travel and relocation costs. Data Requirements - Companies with fewer than 100 employees (e.g. investment offices and vehicles, funds, holding companies, etc.) should mark this question Not Applicable. 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) 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 the 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 References GRI Standard 401-1 is relevant for this question.

3.5.2 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 - Companies with fewer than 100 employees (e.g. investment offices and vehicles, funds, holding companies, etc.) should mark this question 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.

3.5.3 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):

- ❍ 100% of all FTEs globally
- ❍ > 75% of all FTEs globally
- ❍ > 50% of all FTEs globally
- ❍ < 50% of all FTEs globally

Description	
Opportunity: Why does your company use PA for SWP?	
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 - Companies with fewer than 100 employees (e.g. investment offices and vehicles, funds, holding companies, etc.) should mark this question 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, Wikipedia

3.5.4 Type of Individual Performance Appraisal

Please indicate the type and employee coverage of the individual performance appraisals used for individual performance-related compensation.
Supporting evidence:

❍

Type of performance appraisal	% of all employees
Management by objectives: systematic use of agreed measurable targets by line superior	
Multidimensional performance appraisal (e.g. 360 degree feedback)	
Formal comparative ranking of employees within one employee category	

❍ We do not have any of these types of performance appraisals in place.

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

❍ Not known

Info Text:

Question Rationale In this question, we assess the various tools that companies use to measure individuals' performance and to what extent these tools are applied throughout the organization. Key Definitions Please note that multiple options might be valid for some employees, so the sum of all options doesn't need to add up to 100%. Management by objectives: Refers to a process in which employees have pre-defined and measurable goals that are set on at least a yearly basis together with their line manager and systematically followed up on. Multidimensional performance appraisal: Refers to a system in which the employee's performance is formally evaluated not just by their direct line manager, but also by their peers, direct reports, and other employees, providing what is referred to as a "360 degree" view of the employee's performance. A formal comparative ranking: Refers to a system in which employees are systematically graded relative to their peers in the same group (for example within the team performing a particular function). Data Requirements - Companies with fewer than 100 employees (e.g. investment offices and vehicles, funds, holding companies, etc.) should mark this question Not Applicable. 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 GRI Standard 404-3 is relevant for this question.

3.5.5 Long-Term Incentives for Employees

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:	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 supporting evidence:	❍ 2 years ❍ 3 years ❍ Longer than 3 years	% of our employees	

❍ 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 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 Companies with less than 100 employees (e.g. investment offices and vehicles, funds, holding companies, etc.) should mark this question Not Applicable. 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 level 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. 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.

3.5.6 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 2017	FY 2018	FY 2019	FY 2020
Total employee turnover rate ❏ This data is publicly available. Please provide supporting evidence:				

	FY 2017	FY 2018	FY 2019	FY 2020
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. 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 - Companies with fewer than 100 employees (e.g. investment offices and vehicles, funds, holding companies, etc.) should mark this question Not Applicable. - 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 for 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 the 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 References GRI Standard 401-1 is relevant for this question.

3.5.7 Trend of Employee Engagement

Additional credit may be granted for publicly available evidence.

Please indicate in the following table the percentage of actively engaged employees based on your company's scaled employee engagement surveys. Please also indicate the coverage of these surveys and if this measurement can be broken down according to any of categories they are indicated below.
If your company only conducts an Employee Engagement 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.

❍ **Standard Method -** Please refer to the information button for a description of the methodology.

Employee engagement	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
Employee engagement	% of actively engaged employees					
Data coverage	% of total employees					

PUBLIC REPORTING

❏ The results of our employee engagement surveys are publicly available. Please provide supporting evidence or web link.

DATA BREAKDOWN

We break down the results of our employee engagement surveys 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

SURVEY METHODOLOGY

Please provide a definition of the company's approach to measuring employee engagement:

Please provide the scale or options used in the survey (e.g. 5 point scale; "actively engaged", "disengaged", "strongly agree", "agree", "don't know", "disagree", "strongly agree".)

❍ **Alternative Method -** We use another method to measure employee engagement or satisfaction. Please specify the method and attach supporting evidence.

Please describe the method:	Please describe the unit used:	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
Data coverage	% of total employees					

PUBLIC REPORTING

❏ The results of our surveys are publicly available. Please provide supporting evidence or web link.

DATA BREAKDOWN

We break down the results of our employee engagement surveys 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 track employee engagement or satisfaction.

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

❍ Not known

Info Text:

Question Rationale Internal employee engagement surveys are a crucial tool for evaluating employee experience 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 engagement surveys of their employees and analyze the results of these surveys. Opinions about the company, the workplace and overall employee experience can be very different depending on the individual employee and the different employee groups they belong to. For this reason, this question also aims to assess whether companies break down the results of their internal engagement surveys by age group, gender, race or ethnicity, management level etc. allowing them to understand differences of opinion and address potential issues. Key Definitions 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 company matters 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.” Methodology for measuring Employee Engagement. Our Methodology % of actively engaged employees is the percentage of employees who reported that they feel “actively engaged” or simply “engaged” as opposed to “not engaged”, “passive”, or “actively disengaged” out of the total number of employees who participated in the survey. Actively engaged: the classification should generally reflect the use of 4, 5, 7 or 10 point scales, where “actively engaged” is 3-4 on a 4 point scale, 4-5 on a 5 point scale, 5-7 on a 7 point scale, and 7-10 on a 10 point scale, or equivalent. Engagement is generally determined through a composite score derived from several questions; however, it may also be determined with a single question about “overall” engagement. Whatever the case, the result should be provided in a scale that corresponds to the above definitions of “actively engaged”. Examples of scoring systems 5 point scale, where 4-5 are considered “actively engaged”: - Not engaged - Somewhat disengaged - Passive - Somewhat engaged - Highly engaged Examples of Engagement Evaluation Aspects (5 point scale: Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree): - I understand the strategy and goals of the company - I understand how my work contributes to the company achieving these goals - I am proud to work for the company - I am excited and inspired to come to work most days - I have the feedback I need to succeed in my role. % of total employees refers to the percentage of employees who participated in the employee engagement survey out of the total number of employees in the latest reporting year. 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 actively engaged in FY2015, and set a two-year target of reaching 80% by FY2017, the linearly extrapolated target for FY2016 would be 75% (e.g. 10% improvement divided by two years equals 5% per year). Alternative Method: Companies may provide employee satisfaction instead of employee engagement, another measure if their scale for engagement cannot be translated into the method described above, or any other similar metric. Unit: Please specify in this field what is the unit in the survey your company is using e.g. % of satisfied employees to be described by the company in the text box provided. Data Requirements - Companies with fewer than 100 employees (e.g. investment offices and vehicles, funds, holding companies, etc.) should mark this question Not Applicable - If your company only conducts an Employee Engagement 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. Data breakdown - We don’t expect companies to break down the employee engagement results by all the categories mentioned in the question, but full points for this section will be granted for having a breakdown by at least two categories. - In Europe, according to the 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% of women are engaged, y% of men are engaged and z% of other gender group are engaged”. That means that companies are expected to provide quantitative figures and not simple evidence that for example the employee’s gender was asked in the employee engagement survey.

3.5.8 MSA Talent Attraction & Retention

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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

3.6 Corporate Citizenship & Philanthropy

In order to be a catalyst for development, corporate philanthropy programs need to be managed well. Creating value for both beneficiaries and shareholders requires companies to have a clear direction and focus for guiding their philanthropic activities as well as for measuring their effectiveness from a cost/benefit perspective. The key focus of the criterion is on how companies assess the value of their corporate citizenship and philanthropy programs and how their programs align with the UN Sustainable Development Goals.

3.6.1 Corporate Citizenship Strategy

Additional credit may be granted for publicly available evidence.

Does your company have a group-wide strategy that provides guidance to your corporate citizenship/ philanthropic activities? Please indicate how this strategy aligns with your overall corporate strategy and the 17 UN Sustainable Development Goals.

❍ Group-wide Strategy
Please specify and provide supporting documents:

Priorities & KPIs

Please indicate the three main voluntary or charitable priorities as outlined in your group-wide corporate citizenship/philanthropy strategy specified above and whether the priority is publicly available. For each priority, please indicate which UN Sustainable Development Goal the priority is aligned with. Furthermore, please provide a short description of how the priority is aligned with your business drivers. In addition, please indicate which KPIs your company uses to measure the benefits of the three main priorities. The KPIs need to be measurable and you should provide quantitative results wherever possible. Please clearly describe the benefit KPIs as well as the activity in the provided text boxes.

Priorities	Description of alignment between priority and your business drivers.	Business Benefit KPI	Social / Environmental Benefit KPI
Priority 1 ❍ 1. No Poverty ❍ 2. Zero Hunger ❍ 3. Good Health and Well-being ❍ 4. Quality Education ❍ 5. Gender Equality ❍ 6. Clean Water and Sanitation ❍ 7. Affordable and Clean Energy ❍ 8. Decent Work and Economic Growth ❍ 9. Industry, Innovation and Infrastructure ❍ 10. Reduced Inequalities ❍ 11. Sustainable Cities and Communities ❍ 12. Responsible Consumption and Production ❍ 13. Climate Action ❍ 14. Life Below Water ❍ 15. Life on Land ❍ 16. Peace, Justice and Strong Institutions ❍ 17. Partnerships for the Goals ❍ 18. Other Please indicate where the priority is available in the public domain.			

Priorities	Description of alignment between priority and your business drivers.	Business Benefit KPI	Social / Environmental Benefit KPI
Priority 2 ❍ 1. No Poverty ❍ 2. Zero Hunger ❍ 3. Good Health and Well-being ❍ 4. Quality Education ❍ 5. Gender Equality ❍ 6. Clean Water and Sanitation ❍ 7. Affordable and Clean Energy ❍ 8. Decent Work and Economic Growth ❍ 9. Industry, Innovation and Infrastructure ❍ 10. Reduced Inequalities ❍ 11. Sustainable Cities and Communities ❍ 12. Responsible Consumption and Production ❍ 13. Climate Action ❍ 14. Life Below Water ❍ 15. Life on Land ❍ 16. Peace, Justice and Strong Institutions ❍ 17. Partnerships for the Goals ❍ 18. Other Please indicate where the priority is available in the public domain.			

Priorities	Description of alignment between priority and your business drivers.	Business Benefit KPI	Social / Environmental Benefit KPI
Priority 3 ❍ 1. No Poverty ❍ 2. Zero Hunger ❍ 3. Good Health and Well-being ❍ 4. Quality Education ❍ 5. Gender Equality ❍ 6. Clean Water and Sanitation ❍ 7. Affordable and Clean Energy ❍ 8. Decent Work and Economic Growth ❍ 9. Industry, Innovation and Infrastructure ❍ 10. Reduced Inequalities ❍ 11. Sustainable Cities and Communities ❍ 12. Responsible Consumption and Production ❍ 13. Climate Action ❍ 14. Life Below Water ❍ 15. Life on Land ❍ 16. Peace, Justice and Strong Institutions ❍ 17. Partnerships for the Goals ❍ 18. Other Please indicate where the priority is available in the public domain.			

❍ We do not have a group-wide strategy for our corporate citizenship activities.

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

❍ Not known

Info Text:
Question Rationale In order to be a catalyst for development, corporate philanthropy programs must be managed well. Creating value for the beneficiaries of these programs and shareholders alike requires companies to have a clear direction and focus guiding their philanthropic activities. We aim to find out whether

a company has a group-wide corporate citizenship/philanthropy strategy in place, its main priorities, and if these priorities are aligned with the UN Sustainable Development Goals and the company's business drivers. Programs and initiatives that are aligned with the company's business drivers will allow the company to leverage its strengths, its brand and its employees to have the maximum impact on beneficiaries. Creating value for beneficiaries and shareholders alike requires companies to have the ability to measure the effectiveness of their philanthropic activities from a cost/benefit perspective. Companies should have management processes in place to measure the impact of its activities and thus be able to use cost-benefit analysis to guide future spending decisions. The existence of group-wide KPIs to measure the effectiveness of philanthropic activities acts as an indicator of robust management processes. Key Definitions Alignment with business drivers: Refers to a clear connection between the focus of group-wide corporate citizenship / philanthropic activities and the company's business drivers. For example: if expanding your business presence in an emerging market, or a significant proportion of your company's existing customers are already located in emerging markets; your top priority corporate citizenship / philanthropic activities might be related to increasing the local standard of living by improving access to basic services (water, sanitation, electricity), improving the education system or improving hygiene, i.e. tackling social and environmental issues important in these markets. Business drivers/KPIs: They may include, but are not limited to, product or business development, local development, reputation/ branding, human capital development and access to talent. Social/Environmental Benefit KPIs: Should be aligned with generally accepted social/environmental goals like the Sustainable Development Goals, Social Progress Index or similar. Data Requirement Components that we are looking for in your group-wide strategy: • Alignment of community strategy with core business needs and issues • Clear objectives, focus areas and priorities • Targets for the next 3–5 years • A clear governance structure for managing corporate citizenship and community activities • Effective communication of the approach and its performance to relevant stakeholder Groups Acceptable corporate citizenship priorities: Voluntary or charitable activities - help school-children to read - support people with addictions - providing work experience to unemployed people - raising awareness about HIV/AIDS - help ex-offenders to set up small businesses - provide clean water in water scarce areas Unacceptable corporate citizenship priorities: Activities related to company's non-charitable activities, and activities with legal or contractual abligation, or activities related to solely companies' internal processes - using less energy - protecting the health and safety of employees - achieving gender equality within the company References - Business for Societal Impact: Guidance Manual http://www.lbg-online.net/wp-content/uploads/2020/12/B4SI-Guidance-Manual-2020-Public.pdf - http://www.socialprogressimperative.org/ - http://www.un.org/sustainabledevelopment/sustainable-development-goals/ GRI Standard 413-1 is relevant for this question.

3.6.2 Type of Philanthropic Activities

For the last fiscal year, please indicate on a consolidated group-wide basis what percentage of your corporate citizenship and/or philanthropic contributions falls within each category. Please refer to the information button for definitions and explanations of the categories.

❍

Category	Percentage of Total Costs
Charitable Donations	
Community Investments	
Commercial Initiatives	
Total (must equal 100%)	

Supporting evidence:

❍ We do not report our philanthropic activities according to these categories

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

❍ Not known

Info Text:
Question Rationale In order to be a catalyst for development, corporate philanthropy programs need to be well managed. Creating value for beneficiaries and shareholders alike requires companies to have a clear direction

and focus guiding their philanthropic activities. This question aims to assess the structure and diversity of companies' corporate citizenship programs. Having a diversified approach to corporate citizenship ensures that a company makes full use of the different types of capital it has at its disposal: financial, human, etc. Key Definitions The categories in this question follow the Business for Societal Impact (B4SI) model. The sum of the figures for each category should add up to 100%. If your company uses different categories, you should make estimates to fill in the three categories in the table based on the detailed definitions below. Charitable donations: Refers to one-off or occasional support to good causes in response to the needs and appeals of charitable and community organizations, requests from employees, or in reaction to external events such as emergency relief situations. These are often thought of as traditional philanthropy or grant-making. Examples of charitable donations include: - Donations of cash, products, services or equipment to local, national and international charitable appeals - Social 'sponsorship' of causes or arts / cultural events with name recognition for the company that is not part of a marketing strategy - Grants from corporate foundations that are not linked to a core community strategy - Company-matching of employee donations and fundraising - Costs of facilitating donations by customers and suppliers - Costs of employees volunteering during working hours, if not part of a core community strategy - Gifts of products from inventory at cost - Occasional use of company premises and other resources Community investments: Refers to long-term strategic involvement in, and partnership with, community organizations to address a limited range of social issues chosen by the company to protect its long-term corporate interests and enhance its reputation. Examples of community investments include: - Membership of, and subscriptions to, charitable organizations that help to deliver the community engagement strategy - Grants, donations (cash, product, services or equipment) to community partner organizations - Secondments to a partner community organization and other staff involvement, such as technical and managerial assistance to a partner organization - Time spent supporting in-house training and placements, such as work experience - Use of company premises and other resources for partner organizations - Costs of supporting and promoting formal employee volunteering programs Commercial initiatives: Refers to business-related activities in the community, usually undertaken by commercial departments to directly support the success of the company, promoting its corporate and brand identities and other policies, in partnership with charities and community-based organizations. Only the contribution to charity or community organizations should be considered, not the total cost of the marketing campaign or similar. Examples of commercial initiatives include: - The sponsorship of events, publications and activities that promote corporate brands or corporate identity - Cause-related marketing and activities to promote sales (e.g. making donations for each item bought) - Support for universities, and research and other charitable institutions related to the company's business or aiming to improve the image of the brand or perception of the company - Exceptional one-off gifts of property and other assets 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. References Business for Societal Impact: Guidance Manual: http://www.lbg-online.net/wp-content/uploads/2020/12/B4SI-Guidance-Manual-2020-Public.pdf GRI Standard 201-1 is relevant for this question.

3.6.3 Philanthropic Contributions

Additional credit may be granted for publicly available evidence.

For the last fiscal year, please estimate the total monetary value (at cost) of your company's corporate citizenship/philanthropic contributions for each of the following categories. Please note that marketing and advertising budgets should be excluded from the calculation. Please provide supporting evidence only if this information is available in your **public reporting** or **corporate website**. Public reporting must be available individually for all of the aspects reported here to receive credit for public reporting. Reporting of a total or overall figure is not sufficient to receive credit for public reporting.

❍ Currency:

Type of Contribution	Total amount (in local currency)
Cash contributions	

Type of Contribution	Total amount (in local currency)
Time: employee volunteering during paid working hours	
In-kind giving: product or services donations, projects/partnerships or similar	
Management overheads	

❍ We did not make any corporate citizenship/philanthropic contributions

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

❍ Not known

Info Text:
Question Rationale In order to be a catalyst for development, corporate philanthropy programs need to be well managed. Creating value for beneficiaries and shareholders alike requires companies to have a clear direction and focus guiding their philanthropic activities. This question aims to assess companies' awareness of the full costs related to their corporate citizenship programs, including indirect costs such as those linked to employee volunteering and management overheads (the costs associated with having a community affairs function in place). Key Definitions The categories follow the structure of the Business for Societal Impact (B4SI) model. Answers should be provided as monetary values and not in, for example, hours spent or proportion of the total budget. We do not assess absolute amounts, but rather companies' awareness of the indirect costs associated with their corporate citizenship programs. Cash contributions: Refers to the monetary amount paid by a company in support of community projects. This can include direct cash contributions and payments for materials and services. Examples of cash contributions include: - Donations or grants - Social sponsorship or support of cultural events or institutions - Matched employee giving - Employee involvement costs - Membership and subscriptions to community-related organizations - Cause-related marketing campaigns Time (employees volunteering during paid working hours): Refers to the cost to the company of the time that an employee spends on a community program during working hours. Examples of time contributions include: - Employee volunteering - Fundraising - Secondments - Providing in-house training (e.g. supervising work experience placements) - Development assignments A simple way to calculate the cost of this time to a company is to divide the total cost of employees by the total number of employees. This figure can then be divided by the number of working days in a year and then by the standard number of working hours per day. With this hourly rate of employee cost to the company, a firm can accurately account for the cost of its employees' charitable activities during working hours. Please bear in mind that only active employee involvement should be counted. The time that employees spend organizing and running an event, for instance, should go into this calculation, but the time that employees spend attending an event but not helping run it should not. In-kind giving: Refers to contributions of products, equipment, services and other non-cash items from the company to the community. Examples of in-kind contributions include: - Donations of products (such as for prizes at community events) - Contributions of used office equipment or furniture - Use of company premises - Provision of free advertising space in a publication or on a TV channel or website to a community organization at no cost - Provision of pro bono legal, accounting or other professional services In-kind contributions should be valued based on what it has cost the company to provide them, not on what the beneficiary would have had to pay to attain these goods or services at market prices. Management costs (overheads): Refers to the costs associated with having in place a community affairs function; for example, providing salaries and benefits to community affairs staff, and paying for their overheads and costs related to research and communications. Examples of overhead costs include: - Salaries, pension, national insurance, benefits & recruitment costs of communities affairs staff - Running costs & overheads: phone & faxes, computer equipment, travel, business overheads, not just for individual projects - Paying for external professional advice to better manage a program - Communicating the community program to relevant audiences - Research into issues and possible projects Please assess overhead costs based on overall program coordination and communication, not by individual projects. (Time spent on one-off projects should be counted under time contributions, as described above.) If managing community programs is only one part of an employee's job, the cost of that employee should be apportioned accordingly. Data Requirements Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering all of the following aspects of this question: Total monetary value (at cost) of your company's corporate citizenship/philanthropic contributions for each of the following categories: - Cash contributions

- Time: employee volunteering during paid working hours - In-kind giving: product or services donations, projects/partnerships or similar - Management overheads Public reporting must be available individually for all of the aspects reported here to receive credit for public reporting. Reporting of a total or overall figure is not sufficient to receive credit for public reporting. References Business for Societal Impact: Guidance Manual: http://www.lbg-online.net/wp-content/uploads/2020/12/B4SI-Guidance-Manual-2020-Public.pdf

3.7 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.

3.7.1 Absentee Rate

Additional credit may be granted for publicly available evidence.

Please indicate your company's absentee rate for employees and contractors for the past four years, and indicate if this data is verified by a third party. If so, please provide supporting evidence for the external verification. 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 unit indicated.
If your company’s absentee rate is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

❍

Absentee rate	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
Employees	% of total days scheduled					
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 publically 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 the absentee rate for employees

❍ 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. But it can also affect a company's reputation, impact staff morale, or increase operating costs through fines and other contingent liabilities. With this question, we aim to identify whether a company measures the lost days of its employees due to sickness and injuries. Key Definitions Please fill in the absentee rate (AR) during the reporting period. Absentee rate (AR): It is based on the total number of days lost due to absenteeism of any kind, not only as a result of work-related injury or disease. This includes individual sick days due to minor illnesses (e.g. the common cold, fevers, and influenza) as well as personal days taken for undisclosed reasons. It does not include scheduled or permitted absenteeism such as holidays, study time, maternity or paternity leave, etc. Please also indicate the data coverage (e.g. as % of employees, revenues, etc.) Absentee rate calculation: [Number of absentee days in the accounting period / Total days scheduled to be worked in the accounting period] x 100 Data Requirements We require the target rate 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: - Absentee rate for at least the most recent reported year. 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 GRI Standard 403-9 and 403-10 are relevant for this question.

3.7.2 Health & Well-Being

Additional credit may be granted for publicly available evidence.

Does your company provide special training and/or measures to foster employees' health and well-being in the following areas? Please provide supporting evidence and indicate if this is available in the public domain.

❍

Health and well-being initiatives	Description of program	Supporting evidence
Flexible working hours		
Working from home arrangements		
Childcare facilities or contributions		
Paid maternity leave in excess of legally required minimum		
Paid paternity leave in excess of legally required minimum		

❍ No such training and/or measures are in place to foster employee health and well-being.

❍ Not applicable. Please provide an explanation 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 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 assess a company's measures to foster employees' health and well-being.
Data Requirements Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available supporting evidence in each aspect of this question (e.g. Working from home arrangements, Childcare facilities or contributions, etc.). References GRI 403-3 is relevant for this question.

3.7.3 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. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

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 Impact Valuation

The purpose of this criterion is to identify companies that value the impacts of their main environmental and social externalities. Externalities are costs (negative externalities) or benefits (positive externalities) which are not reflected in free market prices and affect society and the environment. While companies have made significant progress in tracking and reporting inputs and outputs measures (such as water use and C02 emissions) the social and environmental impacts resulting from operations, products or services are significantly under-reported.
By measuring their externalized impacts companies not only increase their awareness on their positive contributions to society but also are better equipped to identify their key negative externalized impacts and

anticipate regulatory changes and financial risks. Beyond the risk management dimension, impact valuation 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 company impacts, and more importantly, how they use this information in their internal decision making so that it leads to long-term value creation. In order achieve this, investors need decision-friendly information converting disparate units of output into consistent and comparable information in order to evaluate:
- The influence of the social and environmental externalities on business value drivers (growth, profitability and risk)
- Financial and extra-financial information alongside each other
- Companies' competitive advantage

4.1.1 Impact Valuation

Additional credit may be granted for publicly available evidence.

Does your company value the positive/negative social or environmental externalized impacts of its business operations, products and services?
Please provide supporting evidence and note that community investments and philanthropic initiatives are not accepted in this question.

❍ Yes, we value our environmental/social external impacts quantitatively or we convert them into monetary values.

Impact	Input metric or description of business activity	Output	External Impact	Documentation
	What resources have been used for your business activities? Which of your company's business activities have a social or environmental result?	What is the environmental and/or social direct result of your business activity?	What is the impact of your business activity on society and on the environment?	Please provide the following documentation and indicate if this information is available in your public reporting or corporate website.

Impact	Input metric or description of business activity	Output	External Impact	Documentation
	1. Please select 'Operations' or 'Products / services' from the dropdown menu. 2. Please describe the input metric or provide description of the business activity.	1. Please select 'Environmental', 'Social' or 'Environmental & Social' from the dropdown menu. 2. Please describe the direct environmental and/or social results of the business activity and the metric used to measure these outputs. 3. Please specify the quantitative value of the metric being used.	1. Please select the corresponding impact valuation technique. 2. Please provide a description of the impact of the business activity on the lives of targeted individuals / populations or on society at large, or on the environment and the metric / approach used to measure these impacts. 3. Please specify the quantitative value of the metric being used.	1. Evidence that the impact valuation assessment has been conducted. 2. Evidence of the methodology adopted for the calculation of your environmental or social external impact.
Impact 1	1. ❍ Operations ❍ Products / Services 2.	1. ❍ Environmental ❍ Social ❍ Environmental & Social 2. 3.	1. ❍ Quantification ❍ Monetary 2. 3.	
Impact 2	1. ❍ Operations ❍ Products / Services 2.	1. ❍ Environmental ❍ Social ❍ Environmental & Social 2. 3.	1. ❍ Quantification ❍ Monetary 2. 3.	

❍ No, we do not value the impacts of our environmental / social externalities.

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

❍ Not known

Info Text:
Question rationale The purpose of this question is to identify companies that value the impacts of their main environmental and social externalities. Externalities are costs (negative externalities) or benefits

(positive externalities) which are not reflected in free market prices and affect society and the environment. While companies have made significant progress in tracking and reporting inputs and outputs measures (such as water use and C02 emissions) the social and environmental impacts resulting from operations, products or services are significantly under-reported. By measuring their externalized impacts companies not only increase their awareness on their positive contributions to society but also are better equipped to identify their key negative externalized impacts and anticipate regulatory changes and financial risks. Beyond the risk management dimension, impact valuation 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 company impacts, and more importantly, how they use this information in their internal decision making so that it leads to long-term value creation. In order achieve this, investors need decision-friendly information converting disparate units of output into consistent and comparable information in order to evaluate: - The influence of the social and environmental externalities on business value drivers (growth, profitability and risk) - Financial and extra-financial information alongside each other - Companies' competitive advantage Key Definitions and Data Requirements Description of Business Activity: Description of company's business operations, products/services with an environmental or social result. Examples of company operations with an environmental/social result: - Manufacturing activities - Own facilities - Construction activities - Extraction activities - Supply chain operations Input: the environmental, social or economic resources necessary to carry out the business activity Natural Input: a measurable quantity of a natural resource or factor that is used as an input to production Examples: - Volume of sand used in construction (in tons) - Electricity consumed (in Kwh) - Water Consumed (in cubic meters) Economic input: monetary resources necessary to carry out a business activity: Examples: - Investments in R&D for environmental product/processes/services - Investments in R&D that create intellectual property rights - Investments in microfinance loans to disadvantaged - Investments in microinsurance projects - Investments in renewable energy programs - Investments to reduce company's environmental footprint (e.g. air pollution control equipment, waste treatment, water treatment) Social Input: human capital resources necessary to carry out a business activity Examples: - Number of employees taking part to the project - Number of working hours spent on a project Output: the environmental or social direct results of the business activity in question. Environmental output: environmental results linked to the business activity Examples: - Air pollution (C02 emissions, NOx Emissions, SOx emissions) - Avoided C02 emission in tons, avoided NOx emissions, avoided SOx emissions - Water pollution (contaminated potable water) - Ground pollution (tons of waste disposed to landfill, incinerator) - Waste diverted from landfill (in ton or %) - Percentage of energy recovered - Environmental clean-up or remediation costs - Revenues generated from sustainable products or services Social Output: social results linked to the business activity in question Examples: - Number of entrepreneurs that received a microfinance loan - Number of fatalities - Number of permanent injuries & illnesses - Sales of products protected by intellectual property rights External impact: Please indicate the impact of the business activity on the society at large or on the environment. With the term 'external impact' we refer to the consequences of the output on society and on the environment. Therefore, the indirect effect on society and on the environment of the company's business activity (operations, product or service). Please note that community investments and philanthropic initiatives are not accepted in this question. Examples of negative impact on society include: - Health impacts caused by GHG or other air emissions - Health impacts caused by other types of pollution, degradation of water or land quality - Estimated value lost due to degradation of natural capital or ecosystem services - Reduction in well-being due to injury or illness and costs for the healthcare system - Decline in health from overconsumption of products containing sugar Examples of positive impact on society include: - Quality of life improvements from access to medication - Improved social cohesion due to the redevelopment of dilapidated buildings - Quality of life benefits due to improved ecosystems, communities, water or land quality - Estimated value gained due to the improvement of natural capital or ecosystem services - Long-term earnings potential increase owed to educational or training programs provided Not acceptable examples of External Impact include: - Pure economic externalities 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 from community investments or philanthropic activities Quantification: the measurable impact of the business activity on the lives of the targeted individuals, society at large or the environment. For example, numerical indicators, percentages, indices, scores and scales. Numerical Indicators: - 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) Monetization: the practice of attributing a monetary value to a social or environmental externality. examples: - Social cost of carbon -

Social cost of water - Social cost of waste - Social cost of alcohol - Agricultural losses due to environmental issues - Cost of quality life year gained from a new medical treatment vs. standard of care - Cost of work-related stress to society References Natural Capital Protocol http://naturalcapitalcoalition.org/protocol/ http://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 http://www.socialvalueuk.org/ http://www.socialvalueuk.org/resource/discussion-document-valuation-social-outcomes/ http://www.socialvalueuk.org/app/uploads/2017/11/Discussion_Paper_on_SVP_NCP-FINAL-VERSION-2-1.pdf World Business Council For Sustainable Development (WBCSD): http://www.wbcsd.org/Clusters/Social-Impact/Resources/WBCSD-Measuring-Impact http://docs.wbcsd.org/2017/05/IVR_Impact_Valuation_White_Paper.pdf

4.2 Sustainable Activities

4.2.1 Alignment with EU Taxonomy for sustainable activities - Revenues

Please provide the following information on the alignment of your company's revenues with the EU Taxonomy for sustainable activities. Information on Trucost Business Activities has been pre-filled using the data from the question Company Information – Denominator - Business Activities.

❍ We have mapped our revenues to the EU Taxonomy economic activities.
Supporting evidence:

Trucost Business Activity	Link to environmental objective	% of total revenues from business activity in FY 2020 that is mapped to the EU Taxonomy economic activities	% of total revenues from business activity in FY 2020 aligned with technical screening criteria (SC) of the EU Taxonomy	% of total revenues from business activity in FY 2020 aligned with SC and do no significant harm (DNSH) criteria	% of total revenues from business activity in FY 2020 aligned with SC, DNSH and social safeguards	Comments
Business Activity 1:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 2:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 3:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					

Trucost Business Activity	Link to environmental objective	% of total revenues from business activity in FY 2020 that is mapped to the EU Taxonomy economic activities	% of total revenues from business activity in FY 2020 aligned with technical screening criteria (SC) of the EU Taxonomy	% of total revenues from business activity in FY 2020 aligned with SC and do no significant harm (DNSH) criteria	% of total revenues from business activity in FY 2020 aligned with SC, DNSH and social safeguards	Comments
Business Activity 4:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 5:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 6:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 7:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 8:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 9:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					

Trucost Business Activity	Link to environmental objective	% of total revenues from business activity in FY 2020 that is mapped to the EU Taxonomy economic activities	% of total revenues from business activity in FY 2020 aligned with technical screening criteria (SC) of the EU Taxonomy	% of total revenues from business activity in FY 2020 aligned with SC and do no significant harm (DNSH) criteria	% of total revenues from business activity in FY 2020 aligned with SC, DNSH and social safeguards	Comments
Business Activity 10:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 11:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 12:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 13:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 14:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 15:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					

The mapping of our revenues provided in the table above is based on:

- ❍ Initial assessment
- ❍ Internal analysis based on a review of company product portfolio and respective screening criteria
- ❍ Analysis that has been externally verified. Please attached supporting evidence:
- ❍ Other

❍ We have not mapped our revenues to the EU Taxonomy economic activities.

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

❍ Not known

Info Text:
Question rationale The Taxonomy Regulation (TR) creates a legal basis for the EU Taxonomy. It establishes the framework for the EU Taxonomy by setting out overarching conditions that an economic activity has to meet in order to qualify as environmentally sustainable, and hence taxonomy-aligned. The TR sets out the framework and environmental objectives for the Taxonomy, as well as new legal obligations for financial market participants, large companies, the EU and Member States. The final Taxonomy Regulation introduces a new disclosure requirement for companies already required to provide a nonfinancial statement under the Non-Financial Reporting Directive (NFRD). National implementation varies, but NFRD covers, at a minimum, large public-interest companies with more than 500 employees, including listed companies, banks and insurance companies. All companies subject to this requirement will include a description of how, and to what extent, their activities are associated with taxonomy-aligned activities. For non-financial companies, the disclosure must include: • The proportion of turnover aligned with the taxonomy; and • Capital Expenditure and, if relevant, operating expenditure aligned with the taxonomy. This disclosure should be made as part of the non-financial statement, which may be located in annual reporting or in a dedicated sustainability report. This question assesses whether companies are prepared to disclose sustainability related information with reference to the taxonomy. it specifically evaluates whether companies are able to report the proportion of their revenues aligned with the EU Taxonomy. Key Definitions Trucost Business Activity: Trucost, an S&P Global company, maintains a proprietary classification system for corporate business activities, based on revenue streams. This information is collected based on publicly available company reporting, such as financial reports, and is supplemented by a review from companies. This information is now being integrated into the CSA for future efforts to provide more detailed and nuanced scoring and benchmarking for companies. Revenues: Revenues or net turnover means the amounts derived from the sale of products and the provision of services after deducting sales rebates and value added tax, and other taxes directly linked to turnover. Overall turnover is equivalent to a firm's total revenues over some period of time. Environmental Objectives of the EU Taxonomy: · Climate change mitigation · Climate change adaptation · Sustainable use and protection of water and marine resources · Transition to a circular economy · Pollution prevention and control · Protection and restoration of biodiversity and ecosystems The first step of the EU Taxonomy is to define Screening Criteria (SC) for the two first objectives: climate change mitigation and climate change adaptation. This question asks whether an activity is linked to either climate change mitigation (Objective 1) or climate change adaptation (Objective 2). Screening criteria (SC) of the EU taxonomy Performance thresholds for economic activities which make a substantial contribution to climate change mitigation (Objective 1) or climate change adaptation (Objective 2) and: · Do no significant harm (DNSH) to the other four environmental objectives · Meet minimum safeguards The full list of revised or additional technical screening criteria for economic activities, which can substantially contribute to climate change mitigation or adaptation (including assessment of significant harm to other environmental objectives) is available here. The first technical screening criteria, for activities which substantially contribute to climate change mitigation or adaptation, have been adopted at the end of 2020 and will enter into application by the end of 2021. The second set of technical screening criteria, which cover economic activities substantially contributing to the other four environmental objectives, will be adopted by end 2021 and enter into application by end 2022. In this question, alignment with the technical screening criteria of the EU Taxonomy means alignment with the performance thresholds defined for Objective 1 (climate change mitigation) and Objective 2 (climate change adaptation). Do no significant harm (DNSH): Under the proposed Taxonomy regulation, economic activities making a substantial contribution to climate change mitigation or adaptation must be assessed to ensure they do not cause significant harm to all remaining environmental objectives. An activity contributing to climate change mitigation must avoid significant harm to climate change adaptation and the other four environmental objectives: · Sustainable

use and protection of water and marine resources · Transition to a circular economy · Pollution prevention and control · Protection and restoration of biodiversity and ecosystems Minimum social safeguards: The minimum social safeguards as described in the EU Taxonomy are those represented by the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and the International Bill of Human Rights. Data Requirements Trucost Business Activity: This will be automatically imported from the table completed in the new question "Denominator - Business Activities" within the “Company Information” section of the questionnaire. Link to environmental objective: Please indicate whether your business activity contributes primarily to the environmental objective "climate change mitigation" or to the environmental objective "climate change adaptation". % of total revenues from business activity mapped to the EU Taxonomy business activities: Percentage of business activities mapped to the EU Taxonomy business activities but that may not yet have been assessed against the technical screening criteria, DNSH criteria and social safeguards. This is the first step that companies will take in identifying the percentage of revenues aligned with the EU Taxonomy. 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. Note for financial companies: If your company is a financial company, and reports alignment with the EU taxonomy on a product/ offering basis, but not on a revenue basis, please mark this question “Not applicable”. References Taxonomy Final report of the Technical Expert Group on Sustainable Finance: https://ec.europa.eu/info/sites/info/files/business_economy_euro/banking_and_finance/documents/200309-sustainable-finance-teg-final-report-taxonomy_en.pdf REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852 Taxonomy Report: Technical Annex: 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

4.2.2 Alignment with EU Taxonomy for sustainable activities - Capital Expenditure

Please provide the following information on the alignment of your company’s capital expenditure (capex) with the EU Taxonomy for sustainable activities. Information on Trucost Business Activities has been pre-filled using the data from the question Company Information – Denominator - Business Activities.

❍ We have mapped our capital expenditure (capex) to the EU Taxonomy economic activities.
Supporting evidence:

Trucost Business Activity	**Link to environmental objective**	**% of total capex from business activity in FY 2020 that is mapped to the EU Taxonomy economic activities**	**% of total capex from business activity in FY 2020 aligned with screening criteria (SC) of the EU taxonomy**	**% of total capex from business activity in FY 2020 aligned with SC and do no significant harm (DNSH) criteria**	**% of total capex from business activity in FY 2020 aligned with SC, DNSH and social safeguards**	Comments
Business Activity 1:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					

Trucost Business Activity	Link to environmental objective	% of total capex from business activity in FY 2020 that is mapped to the EU Taxonomy economic activities	% of total capex from business activity in FY 2020 aligned with screening criteria (SC) of the EU taxonomy	% of total capex from business activity in FY 2020 aligned with SC and do no significant harm (DNSH) criteria	% of total capex from business activity in FY 2020 aligned with SC, DNSH and social safeguards	Comments
Business Activity 2:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 3:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 4:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 5:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 6:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 7:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					

Trucost Business Activity	Link to environmental objective	% of total capex from business activity in FY 2020 that is mapped to the EU Taxonomy economic activities	% of total capex from business activity in FY 2020 aligned with screening criteria (SC) of the EU taxonomy	% of total capex from business activity in FY 2020 aligned with SC and do no significant harm (DNSH) criteria	% of total capex from business activity in FY 2020 aligned with SC, DNSH and social safeguards	Comments
Business Activity 8:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 9:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 10:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 11:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 12:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 13:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					

Trucost Business Activity	Link to environmental objective	% of total capex from business activity in FY 2020 that is mapped to the EU Taxonomy economic activities	% of total capex from business activity in FY 2020 aligned with screening criteria (SC) of the EU taxonomy	% of total capex from business activity in FY 2020 aligned with SC and do no significant harm (DNSH) criteria	% of total capex from business activity in FY 2020 aligned with SC, DNSH and social safeguards	Comments
Business Activity 14:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 15:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					

The mapping of our capital expenditure provided in the table above is based on:

❍ Initial assessment

❍ Internal analysis based on a review of company product portfolio and respective screening criteria

❍ Analysis that has been externally verified. Please attached supporting evidence:

❍ Other

❍ We have not mapped our capital expenditure to the EU Taxonomy economic activities.

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

❍ Not known

Info Text:
Question rationale The Taxonomy Regulation (TR) creates a legal basis for the EU Taxonomy. It establishes the framework for the EU taxonomy by setting out overarching conditions that an economic activity has to meet in order to qualify as environmentally sustainable, and hence taxonomy-aligned. The TR sets out the framework and environmental objectives for the taxonomy, as well as new legal obligations for financial market participants, large companies, the EU and Member States. The final Taxonomy Regulation introduces a new disclosure requirement for companies already required to provide a nonfinancial statement under the Non-Financial Reporting Directive (NFRD). National implementation varies, but NFRD covers, at a minimum, large public-interest companies with more than 500 employees, including listed companies, banks and insurance companies. All companies subject to this requirement will include a description of how, and to what extent, their activities are associated with taxonomy-aligned activities. For non-financial companies, the disclosure must include: • The proportion of turnover aligned with the taxonomy; and • Capital Expenditure and, if relevant, operating expenditure aligned with the taxonomy. This disclosure should be made as part of the non-financial statement, which may be located in annual reporting or in a dedicated sustainability report. This question assesses whether companies are prepared to disclose sustainability related information with reference to the taxonomy. it specifically evaluates whether companies are able to report the proportion of their capital expenditure aligned with the EU Taxonomy. Key Definitions Trucost Business Activity: Trucost, an S&P Global company maintains a proprietary classification system for corporate business activities, based on revenue streams. This information is collected based on publicly available company reporting,

such as financial reports, and is supplemented by a review from companies. This information is now being integrated into the CSA for future efforts to provide more detailed and nuanced scoring and benchmarking for companies. A capital expenditure (capex) is a payment for goods or services recorded, or capitalized, on the balance sheet instead of expensed on the income statement. Environmental Objectives of the EU Taxonomy: · Climate change mitigation · Climate change adaptation · Sustainable use and protection of water and marine resources · Transition to a circular economy · Pollution prevention and control · Protection and restoration of biodiversity and ecosystems The first step of the EU Taxonomy is to define Screening Criteria (SC) for the two first objectives: Climate change mitigation and climate change adaptation. This question asks whether an activity is linked to either climate change mitigation (Objective 1) or climate change adaptation (Objective 2). Screening criteria (SC) of the EU taxonomy Performance thresholds for economic activities which make a substantial contribution to climate change mitigation (Objective 1) or climate change adaptation (Objective 2) and: · Do no significant harm (DNSH) to the other four environmental objectives · Meet minimum safeguards The full list of revised or additional technical screening criteria for economic activities which can substantially contribute to climate change mitigation or adaptation (including assessment of significant harm to other environmental objectives) is available here. The first technical screening criteria, for activities which substantially contribute to climate change mitigation or adaptation, have been adopted at the end of 2020 and will enter into application by the end of 2021. The second set of technical screening criteria, which cover economic activities substantially contributing to the other four environmental objectives, will be adopted by end 2021 and enter into application by end 2022. In this question, alignment with the technical screening criteria of the EU Taxonomy means alignment with the performance thresholds defined for Objective 1 (climate change mitigation) and Objective 2 (climate change adaptation). Do no significant harm (DNSH): Under the proposed taxonomy regulation, economic activities making a substantial contribution to climate change mitigation or adaptation must be assessed to ensure they do not cause significant harm to all remaining environmental objectives. An activity contributing to climate change mitigation must avoid significant harm to climate change adaptation and the other four environmental objectives: · Sustainable use and protection of water and marine resources · Transition to a circular economy · Pollution prevention and control · Protection and restoration of biodiversity and ecosystems Minimum social safeguards: The minimum social safeguards as described in the EU Taxonomy are those represented by the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labor Organization on Fundamental Principles and Rights at Work and the International Bill of Human Rights. Data Requirements Trucost Business Activity: This will be automatically imported from the table completed in the new question "Denominator - Business Activities" within the “Company Information” section of the questionnaire. Link to environmental Objective: Please indicate whether your business activity contributes primarily to the environmental objective "climate change mitigation" or to the environmental objective "climate change adaptation". % of total capex from business activity mapped to the EU Taxonomy business activities: Percentage of business activities mapped to the EU Taxonomy business activities but that may not yet have been assessed against the technical screening criteria, DNSH criteria and social safeguards. This is the first step that companies will take in identifying the percentage of capex aligned with the EU Taxonomy. 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. Note for financial companies: If your company is a financial company, and reports alignment with the EU taxonomy on a product/ offering basis, but not on a capital expenditure basis, please mark this question “Not applicable”. References Taxonomy Final report of the Technical Expert Group on Sustainable Finance: https://ec.europa.eu/info/sites/info/files/business_economy_euro/banking_and_finance/documents/200309-sustainable-finance-teg-final-report-taxonomy_en.pdf REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852 Taxonomy Report: Technical Annex: 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

4.2.3 Alignment with EU Taxonomy for sustainable activities - Operating Expenditure

Please provide the following information on the alignment of your company's operating expenditure (opex) with the EU Taxonomy for sustainable activities. Information on Trucost Business Activities has been pre-filled using the data from the question Company Information – Denominator - Business Activities.

❍ We have mapped our operating expenditure (opex) to the EU Taxonomy economic activities.
Supporting evidence:

Trucost Business Activity	Link to environmental objective	% of total opex from business activity in FY 2020 that is mapped to the EU Taxonomy economic activities	% of total opex from business activity in FY 2020 aligned with screening criteria (SC) of the EU Taxonomy	% of total opex from business activity in FY 2020 aligned with SC and do no significant harm (DNSH) criteria	% of total opex from business activity in FY 2020 aligned with SC, DNSH and social safeguards	Comments
Business Activity 1:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 2:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 3:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 4:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 5:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					

Trucost Business Activity	Link to environmental objective	% of total opex from business activity in FY 2020 that is mapped to the EU Taxonomy economic activities	% of total opex from business activity in FY 2020 aligned with screening criteria (SC) of the EU Taxonomy	% of total opex from business activity in FY 2020 aligned with SC and do no significant harm (DNSH) criteria	% of total opex from business activity in FY 2020 aligned with SC, DNSH and social safeguards	Comments
Business Activity 6:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 7:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 8:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 9:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 10:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 11:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					

Trucost Business Activity	Link to environmental objective	% of total opex from business activity in FY 2020 that is mapped to the EU Taxonomy economic activities	% of total opex from business activity in FY 2020 aligned with screening criteria (SC) of the EU Taxonomy	% of total opex from business activity in FY 2020 aligned with SC and do no significant harm (DNSH) criteria	% of total opex from business activity in FY 2020 aligned with SC, DNSH and social safeguards	Comments
Business Activity 12:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 13:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 14:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					
Business Activity 15:	❍ Climate Change Mitigation ❍ Climate Change Adaptation					

The mapping of our operating expenditure provided in the table above is based on:

❍ Initial assessment

❍ Internal analysis based on a review of company product portfolio and respective screening criteria

❍ Analysis that has been externally verified. Please provide supporting evidence:

❍ Other

❍ We have not mapped our operating expenditure to the EU taxonomy economic activities.

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

❍ Not known

Info Text:
Question rationale The Taxonomy Regulation (TR) creates a legal basis for the EU Taxonomy. It establishes the framework for the EU Taxonomy by setting out overarching conditions that an economic activity has to meet in order to qualify as environmentally sustainable, and hence Taxonomy-aligned. The TR sets out the

framework and environmental objectives for the taxonomy, as well as new legal obligations for financial market participants, large companies, the EU and Member States. The final Taxonomy Regulation introduces a new disclosure requirement for companies already required to provide a nonfinancial statement under the Non-Financial Reporting Directive (NFRD). National implementation varies, but NFRD covers, at a minimum, large public-interest companies with more than 500 employees, including listed companies, banks and insurance companies. All companies subject to this requirement will include a description of how, and to what extent, their activities are associated with taxonomy-aligned activities. For non-financial companies, the disclosure must include: • The proportion of turnover aligned with the taxonomy; and • Capital Expenditure and, if relevant, operating expenditure aligned with the taxonomy. This disclosure should be made as part of the non-financial statement, which may be located in annual reporting or in a dedicated sustainability report. This question assessed whether companies are prepared to disclose sustainability related information with reference to the taxonomy. it specifically evaluates whether companies are able to report the proportion of their operating expenditure aligned with the taxonomy. Key Definitions Trucost Business Activity: Trucost, an S&P Global company, maintains a proprietary classification system for corporate business activities, based on revenue streams. This information is collected based on publicly available company reporting, such as financial reports, and is supplemented by a review from companies. This information is now being integrated into the CSA for future efforts to provide more detailed and nuanced scoring and benchmarking for companies. Operating expenditure (opex) are shorter-term expenses required to meet the ongoing operational costs of running a business Environmental Objectives of the EU Taxonomy: · Climate change mitigation · Climate change adaptation · Sustainable use and protection of water and marine resources · Transition to a circular economy · Pollution prevention and control · Protection and restoration of biodiversity and ecosystems The first step of the EU Taxonomy is to define Screening Criteria (SC) for the two first objectives: climate change mitigation and climate change adaptation. This question asks whether an activity is linked to either climate change mitigation (Objective 1) or climate change adaptation (Objective 2). Screening criteria (SC) of the EU taxonomy Performance thresholds for economic activities which make a substantial contribution to climate change mitigation (Objective 1) or climate change adaptation (Objective 2) and: · Do no significant harm (DNSH) to the other four environmental objectives · Meet minimum safeguards The full list of revised or additional technical screening criteria for economic activities which can substantially contribute to climate change mitigation or adaptation (including assessment of significant harm to other environmental objectives) is available here. The first technical screening criteria, for activities which substantially contribute to climate change mitigation or adaptation, have been adopted at the end of 2020 and will enter into application by the end of 2021. The second set of technical screening criteria, which cover economic activities substantially contributing to the other four environmental objectives, will be adopted by end 2021 and enter into application by end 2022. In this question, alignment with the technical screening criteria of the EU Taxonomy means alignment with the performance thresholds defined for Objective 1 (climate change mitigation) and Objective 2 (climate change adaptation). Do no significant harm (DNSH): Under the proposed taxonomy regulation, economic activities making a substantial contribution to climate change mitigation or adaptation must be assessed to ensure they do not cause significant harm to all remaining environmental objectives. An activity contributing to climate change mitigation must avoid significant harm to climate change adaptation and the other four environmental objectives: · Sustainable use and protection of water and marine resources · Transition to a circular economy · Pollution prevention and control · Protection and restoration of biodiversity and ecosystems Minimum social safeguards: The minimum social safeguards as described in the EU Taxonomy are those represented by the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labor Organization on Fundamental Principles and Rights at Work and the International Bill of Human Rights. Data Requirements Trucost Business Activity: This will be automatically imported from the table completed in the new question "Denominator - Business Activities" within the “Company Information” section of the questionnaire. Link to environmental Objective: Please indicate whether your business activity contributes primarily to the environmental objective "climate change mitigation" or to the environmental objective "climate change adaptation". % of total opex from business activity mapped to the EU Taxonomy business activities: Percentage of business activities mapped to the EU Taxonomy business activities but that may not yet have been assessed against the technical screening criteria, DNSH criteria and social safeguards. This is the first step that companies will take in identifying the percentage of opex aligned with the EU Taxonomy. 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. Note for financial companies: If your company is a financial company, and reports alignment with the EU taxonomy on a product/ offering basis, but not on an operating expenditure basis, please mark this question “Not applicable”. References Taxonomy

Final report of the Technical Expert Group on Sustainable Finance: https://ec.europa.eu/info/sites/info/files/business_economy_euro/banking_and_finance/documents/200309-sustainable-finance-teg-final-report-taxonomy_en.pdf REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852 Taxonomy Report: Technical Annex: 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

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) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ 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) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ 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) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ 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) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ 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) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ 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) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ 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

❍ Antitrust Policy

❍ Biodiversity

❍ Climate Strategy

❍ Codes of Conduct/Compliance/Corruption&Bribery

❍ Corporate Citizenship and Philanthropy

❍ Corporate Governance

❍ Customer Relationship Management

❍ Environmental Policy/Management System

❍ Environmental Reporting

❍ Human Capital Development

❍ Innovation Management

❍ Labor Practice Indicators and Human Rights

❍ Occupational Health and Safety

❍ Operational Eco-Efficiency

❍ Product Stewardship

❍ Risk & Crisis Management

❍ Social Reporting

❍ Stakeholder Engagement

❍ Strategy for Emerging Markets

❍ Supply Chain Management

❍ Talent Attraction & Retention

❍ Tax Strategy

❍ Other, please specify

Please specify:

2nd priority improvement topic

❍ Antitrust Policy

❍ Biodiversity

❍ Climate Strategy

❍ Codes of Conduct/Compliance/Corruption&Bribery

❍ Corporate Citizenship and Philanthropy

❍ Corporate Governance

❍ Customer Relationship Management
❍ Environmental Policy/Management System
❍ Environmental Reporting
❍ Human Capital Development
❍ Innovation Management
❍ Labor Practice Indicators and Human Rights
❍ Occupational Health and Safety
❍ Operational Eco-Efficiency
❍ Product Stewardship
❍ Risk & Crisis Management
❍ Social Reporting
❍ Stakeholder Engagement
❍ Strategy for Emerging Markets
❍ Supply Chain Management
❍ Talent Attraction & Retention
❍ Tax Strategy
❍ Other, please specify

Please specify:

3rd priority improvement topic

❍ Antitrust Policy
❍ Biodiversity
❍ Climate Strategy
❍ Codes of Conduct/Compliance/Corruption&Bribery
❍ Corporate Citizenship and Philanthropy
❍ Corporate Governance
❍ Customer Relationship Management
❍ Environmental Policy/Management System
❍ Environmental Reporting
❍ Human Capital Development
❍ Innovation Management
❍ Labor Practice Indicators and Human Rights
❍ Occupational Health and Safety
❍ Operational Eco-Efficiency
❍ Product Stewardship
❍ Risk & Crisis Management
❍ Social Reporting
❍ Stakeholder Engagement
❍ Strategy for Emerging Markets
❍ Supply Chain Management

❍ Talent Attraction & Retention

❍ Tax Strategy

❍ 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 "Leading Practices" tabs ❍ Other, please specify	
2.	❍ Questionnaire layout ❍ Document management ❍ User management ❍ PDF export ❍ "Benchmarking" and/or "Leading Practices" tabs ❍ Other, please specify	

Rank of importance (1= most important, 6= least important)	Platform feature	Please describe what functionality you would benefit from
3.	❍ Questionnaire layout ❍ Document management ❍ User management ❍ PDF export ❍ “Benchmarking” and/or “Leading Practices” tabs ❍ Other, please specify	
4.	❍ Questionnaire layout ❍ Document management ❍ User management ❍ PDF export ❍ “Benchmarking” and/or “Leading Practices” tabs ❍ Other, please specify	
5.	❍ Questionnaire layout ❍ Document management ❍ User management ❍ PDF export ❍ “Benchmarking” and/or “Leading Practices” tabs ❍ Other, please specify	
6.	❍ Questionnaire layout ❍ Document management ❍ User management ❍ PDF export ❍ “Benchmarking” and/or “Leading Practices” tabs ❍ Other, please specify	

5.4 CSA and Investor Relations

Do you use the information collected through the CSA in your discussion with investors and analysts?

❍ Yes

❍ No

Do you pro-actively refer to your S&P Global ESG Scores in your discussion with investors and analysts?

❍ Yes

❍ No

Do investors/analysts inquire about your S&P Global ESG Scores?

❍ Always

❍ Often

❍ Sometimes

❍ Never

Interest by investors/analyst in the CSA 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

DJSI Performance link to compensation

Is your company's DJSI performance linked to executive or top management compensation?

❍ Yes

❍ No

Is your company's DJSI performance linked to your compensation or the compensation of your team?

❍ Yes

❍ No

Sustainability option in employee retirement plan

If corporate sustainability is deemed to be beneficial for a company's long term success, integrating sustainability considerations within investment decisions is the next logical step. Does your employee retirement plan offer a sustainability option?

❍ 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 increased significantly
6 = Effort decreased 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.