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Company Name: MNX Test Company

Registration Data:

Main contact person:
(Person to be contacted in the case of questions)

Function/position:

Department:

Address:

Town/city:

Zip:

Country:

Phone:

E-mail:

Web:

DJSI 2021 - Test Companies CA

0 Company Information

0.1 Denominator - Production / Revenues

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

❍ EUR - Euro

❍ USD - US Dollar

❍ AED - UAE Dirham

❍ AUD - Australian Dollar

❍ BMD - Bermudian Dollar

❍ BRL - Brazilian Real

❍ CAD - Canadian Dollar

❍ CHF - Swiss Francs

❍ CLP - Chilean Peso

❍ CNY - Yuan Renminbi

❍ COP - Colombian Peso

❍ CZK - Czech Koruna

❍ DKK - Danish Krone

❍ EGP - Egyptian Pound

❍ GBP - Pound Sterling

❍ HKD - Hong Kong Dollar

❍ HUF - Forint

❍ IDR - Rupiah

❍ ILS - New Israeli Sheqel

❍ INR - Indian Rupee

❍ JPY - Yen

❍ KRW - Won

❍ LKR - Sri Lanka Rupee

❍ MXN - Mexican Peso

❍ MYR - Malaysian Ringgit

❍ NOK - Norwegian Krone

❍ NZD - New Zealand Dollar

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

❍ BZD - Belize Dollar
❍ CDF - Congolese Franc
❍ CRC - Costa Rican Colon
❍ CUP - Cuban Peso
❍ CVE - Cape Verde Escudo
❍ DJF - Djibouti Franc
❍ DOP - Dominican Peso
❍ DZD - Algerian Dinar
❍ ERN - Eritrean Nakfa
❍ ETB - Ethiopian Birr
❍ FJD - Fiji Dollar
❍ FKP - Falkland Islands Pound
❍ GEL - Georgian Lari
❍ GHS - Ghanaian Cedi
❍ GMD - Gambian Dalasi
❍ GNF - Guinea Franc
❍ GTQ - Guatemalan Quetzal
❍ GWP - Guinea-Bissau Peso
❍ HNL - Honduran Lempira
❍ HRK - Croatian Kuna
❍ HTG - Haitian Gourde
❍ IQD - Iraqi Dinar
❍ IRR - Iranian Rial
❍ ISK - Icelandic Krona
❍ JMD - Jamaican Dollar
❍ JOD - Jordanian Dinar
❍ KGS - Kyrgyzstani Som
❍ KHR - Cambodian Riel
❍ KMF - Comoro Franc
❍ KPW - North Korean Won
❍ KZT - Kazakhstan Tenge
❍ LAK - Lao Kip
❍ LBP - Lebanese Pound
❍ LRD - Liberian Dollar
❍ LSL - Lesotho Loti
❍ LYD - Libyan Dinar
❍ MDL - Moldovan Leu
❍ MGA - Malagasy Ariary
❍ MKD - Macedonian Denar

- ❍ MMK - Myanmar Kyat
- ❍ MNT - Mongolian Tugrik
- ❍ MOP - Macau Pataca
- ❍ MRU - Mauritanian Ouguiya
- ❍ MUR - Mauritius Rupee
- ❍ MVR - Maldive Rufiyaa
- ❍ MWK - Malawian Kwacha
- ❍ MZN - Mozambican Metical
- ❍ NGN - Nigerian Naira
- ❍ NIO - Nicaraguan Cordoba Oro
- ❍ NPR - Nepalese Rupee
- ❍ OMR - Omani Rial
- ❍ PAB - Panamanian Balboa
- ❍ PGK - Papua New Guinea Kina
- ❍ PYG - Paraguay Guarani
- ❍ RON - Romanian Leu
- ❍ RSD - Serbian Dinar
- ❍ RWF - Rwanda Franc
- ❍ SBD - Solomon Islands Dollar
- ❍ SCR - Seychelles Rupee
- ❍ SDG - Sudanese Pound
- ❍ SHP - Saint Helena Pound
- ❍ SLL - Sierra Leone Leone
- ❍ SOS - Somali Shilling
- ❍ SRD - Suriname Dollar
- ❍ SYP - Syrian Pound
- ❍ SZL - Eswatini Lilangeni
- ❍ TJS - Tajik Somoni
- ❍ TMT - Turkmenistan Manat
- ❍ TND - Tunisian Dinar
- ❍ TOP - Tongan Pa'Anga
- ❍ TTD - Trinidad And Tobago Dollar
- ❍ TZS - Tanzanian Shilling
- ❍ UAH - Ukraine Hryvnia
- ❍ UGX - Uganda Shilling
- ❍ UYU - Peso Uruguayo
- ❍ UZS - Uzbekistani Som
- ❍ VES - Venezuelan Bolivar Soberano
- ❍ VUV - Vanuatu Vatu

❍ WST - Samoan Tala

❍ XAF - CFA Franc BEAC

❍ XCD - East Caribbean Dollar

❍ XOF - CFA Franc BCEAO

❍ XPF - CFP Franc

❍ YER - Yemeni Rial

❍ ZMW - Zambian Kwacha

❍ ZWL - New Zimbabwe Dollar

Normalization Factors
Please select which of the following normalizing units you would like to use in order to normalize environmental data provided in the “Operational Eco-Efficiency” section of the questionnaire. **Please also provide information for all other requested fields.**

❍ Production Volume (metric tonnes)

❍ Revenues

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

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				
Production Volume				

Info Text:
Question Rationale The information asked in this question is required by us to normalize quantitative data provided in other questions and criteria (e.g. 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:					

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 6:					
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)	

		Number of members
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		

Voting rights per 1 share	Votes per share	Amount of Shares	Voting Power (= Votes per share x Amount of Share)
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:			
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:			

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

	Please indicate name and position	Reporting line: please indicate who the person or committee reports to
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 (including Water and Climate)

Does your company perform sensitivity analysis and stress testing on a group level? Please attach supporting evidence for all of the selected options.

❍ ❏ Yes, on changes in financial risks, such as exchange and interest rates

❏ Yes, on climate change risks

❏ Yes, on changes in water availability or water quality

❏ Yes, on other risks (e.g. operational risks, market risks, strategic business risks, compliance risks). **Please specify** which risks and provide supporting evidence of the sensitivity analysis:

❍ 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 is 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.

	Emerging Risk 1	Emerging Risk 2
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 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.

1.5.1 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.

1.5.2 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.

1.5.3 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

1.6 Supply Chain Management

In an increasingly globalized world, when a company outsources its production, services or business processes, it also outsources corporate responsibilities and reputational risks. This means that companies need to find new strategies to manage the associated risks and opportunities which differ from the traditional risk and opportunity management with the company's production or services in-house. In addition, the company is confronted with the need to minimize costs and time of delivery to satisfy suppliers' demand and increase profitability without negatively impacting product quality or incurring high environmental or social costs. Investors increasingly see the importance of supply chain risk management and the negative consequences if it is not managed effectively.
This criterion aims to identify companies with lower supply chain risk profiles, either through supply chain characteristics or through appropriate management of existing risks. In addition, we seek to identify companies that are using sustainable supply chain management as an opportunity to improve their long-term financial performance.

1.6.1 Supplier Code of Conduct

This question requires publicly available information.

Does your company have a Supplier Code of Conduct and is it publicly available? Please provide a weblink and indicate which of the listed issues are covered in the Code and applied to all operations across all countries.

- ❍ Yes, our company has a Supplier Code of Conduct and it is publicly available. The Code covers the following issues:
  - ❑ Environmental standards for the suppliers' processes, products or services

- ❏ Child labor
- ❏ Fundamental human rights (e.g. labor rights, freedom of association, ILO conventions)
- ❏ Working conditions (e.g. working hours, lay-off practices)
- ❏ Remuneration
- ❏ Occupational health and safety
- ❏ Business ethics (e.g. corruption, anti-competitive practices)
- ❏ Our suppliers should have a sustainable procurement policy in place for their own suppliers

❍ No, our company does not have a Supplier Code of Conduct OR this Code is not publicly available

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

❍ Not known

Info Text:
Question Rationale Companies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. A general supplier code of conduct summarizes and represents the basic commitments a company requires from its suppliers. It also serves as a first information source for prospective suppliers. With this question, we assess if your company has a supplier code of conduct, if it is public, and what issues it covers. Key Definitions Supplier code of conduct: It describes the principles, values, standards, or rules of behavior that guide the decisions, procedures and systems of the supplier in a way that (a) contributes to the welfare of its key stakeholders, and (b) respects the rights of all constituents affected by its operations. It usually includes at least the following components: - Labor practice and standards: This includes safeguards against child labor, non-discrimination, health and safety, working conditions, working hours, compensation, right to association, freely chosen employment. - Environmental policy: This comprises of product and materials use and technology of transport system. - Ethics: Establishing anti-corruption measures, and adhering to fair business practices in winning business, employees, and in managing partner relationships (e.g. ‘upstream’ in the supply chain) References For the definition of the supplier code of conduct see also the International Federation of Accountants.

1.6.2 Critical Supplier Identification

Does your company identify critical suppliers?

❍ Yes, our company identifies critical suppliers

Definition of critical suppliers

Please indicate which of the following elements are considered in your definition of critical suppliers. Please attach supporting evidence describing the process of identifying critical suppliers and the elements considered in the definition:

- ❏ High-volume suppliers or similar
- ❏ Critical component suppliers or similar
- ❏ Non-substitutable suppliers or similar
- ❏ Other, please specify:

Critical tier 1 and non-tier 1 suppliers

Please indicate how many critical tier 1 and critical non-tier 1 suppliers you have identified. If you did not identify any suppliers in one of the categories, please provide an explanation in the comment box at the end of the question.

Type of supplier	Absolute number of suppliers	Share of total procurement spent (%)
Total tier 1 suppliers		100 %
Critical tier 1 suppliers		
Critical non-tier 1 suppliers		

❍ No, we do not identify critical suppliers.

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

❍ Not known

Info Text:
Question Rationale Companies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. An important first step in supply chain management is to try to understand supply chain risks and dependencies from a general, economic point of view. Once a company has identified its critical suppliers, it can focus its supply chain monitoring and risk management efforts on those suppliers with the potential to cause problems. Therefore, this question seeks to understand to what extent companies are able to identify their critical suppliers. Key Definitions Critical suppliers: These are defined as suppliers whose goods, materials, services (including intellectual property (IP) / patents) have a significant impact on the competitive advantage, market success or survival of the company. Critical suppliers include high-volume suppliers, suppliers of critical components and non-substitutable suppliers. Critical non-tier 1 suppliers: This refers to suppliers that are considered critical (see definition above), and provide their products and services to the supplier at the next level in the chain (tier-2 suppliers and higher) Tier 1 suppliers: This refers to suppliers that directly supply goods, materials or services (including intellectual property (IP) / patents) to the company. Tier 2 and lower: They provide their products and services to the supplier at the next level in the chain (E.g. Tier-2 supplies to Tier-1) Data Requirements Companies in RTS Retailing industry are to report on all suppliers, not solely its private label/own brands' suppliers. They should report in terms of percentage (%) of total suppliers. 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 102-9, 414 & 308 are relevant for this question.

1.6.3 Supply Chain Risk Exposure

Does your company have a formalized process in place to identify potential sustainability risks in the supply chain?

❍ Yes, we have a formalized process in place.
Formal risk identification process
Please provide a brief description of your company's sustainability risk identification process. Explain, for instance, how your company identifies suppliers with potentially higher sustainability risks, or describe the higher risks which are typically found or expected to be found, or how these potential risks are linked to your overal supply chain management strategy. Please attach supporting documentation showing this process.

Sustainability risk assessment scope and targets

Please indicate the scope of the sustainability risk assessments performed for tier 1 and critical non-tier 1 suppliers. Site visits, questionnaires, external sustainability agencies, stakeholder information, external databases, news watches, etc., are all acceptable types of assessments in this part of the question. **If a supplier has been assessed multiple times in the last three years, it should only be counted once.** Please also indicate if you have a target in place and by what year that target should be achieved.

Type of supplier	Number of suppliers assessed in the last 3 years	Percentage of suppliers in that category assessed in the last 3 years (based on total number of suppliers in that category provided in "Critical Supplier Identification" question). The values should not exceed 100%.	Description of target
Tier 1 suppliers			Please provide a description of your target: Target year:
Critical non-tier 1 suppliers			Please provide a description of your target: Target year:

Definition of "sustainability high-risk"
Please provide the definition or the description that your company uses for "sustainability high-risk".

Share of sustainability high-risk suppliers
Please indicate the current share of your company's total number of tier 1 suppliers (both critical and non-critical) as well as the share of your non-tier 1 suppliers for which you have identified a high level of sustainability risk in the table below. **If you have not identified any suppliers as being high sustainability risk, please report "0" in the relevant fields. This information will be used in the proceeding question "Risk Management Measures".**

Type of supplier	Number of suppliers classified as high-risk	Percentage of total suppliers in that category classified as high-risk (based on total number of suppliers in that category provided in "Awareness" question). The values should not exceed 100%.
Tier 1 suppliers		
Critical non-tier 1 suppliers		
Total suppliers		

❍ No, we do not have a formalized process to assess sustainability risks in the supply chain

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

❍ Not known

Info Text:
Question Rationale Companies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. This question seeks to assess if companies have a systematic approach

to identifying and defining potential sustainability risks in their supply chain. Companies able to properly identify high risk suppliers will also be better positioned to prioritize their risk management measures and proactively detect issues connected to suppliers' ESG performance. Key Definitions Critical suppliers: They are defined as suppliers whose goods, materials, services (including intellectual property (IP) / patents) have a significant impact on the competitive advantage, market success or survival of the company. Critical suppliers include high-volume suppliers, suppliers of critical components and non-substitutable suppliers. Tier 1 suppliers: This refers to suppliers that directly supply goods, materials or services (including intellectual property (IP) / patents) to the company. Tier 2 and lower: They provide their products and services to the supplier at the next level in the chain (E.g. Tier-2 supplies to Tier-1) Number of suppliers assessed in the last 3 years: This refers to the total number of the suppliers assessed in the last three years (Year 1 + Year 2 + Year 3) Percentage of suppliers assessed in the last 3 years: This refers to the number of suppliers assessed in the last three years divided by the total absolute number of suppliers in the current year (as provided in the Critical Supplier Identification question). If a supplier has been assessed multiple times in the last three years, it should only be counted once. High-risk supplier: The suppliers that have a high probability of causing an adverse impact on the organization due to social, environmental and/or economic misconduct. The definition of high-risk supplier must contain a set of relevant criteria used for the classification, the rationale for such criteria and the risk level identification process. Data Requirements Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. - The supporting documents do not need to be available in the public domain. References GRI Standards 102-9, 414 & 308 are relevant for this question.

1.6.4 Supplier Risk Management Measures

Please indicate which measures your company has taken in order to manage sustainability risks amongst your critical suppliers (tier 1 and non-tier 1) and your high sustainability risk suppliers. Please indicate the scope and attach supporting evidence or specify where requested.

❍ Our company measures sustainability risks in the supply chain on an ongoing basis
Ongoing sustainability monitoring
Please indicate the standard frequency of a more comprehensive assessment of your suppliers and attach supporting documents (for example a process describing the system that tracks assessments' frequency). By "more comprehensive," we mean an assessment including at least a company visit either by your company's own personnel or by external third parties, for instance sustainability agencies.
Please note that the percentage of suppliers assessed at least once every three years should NOT include the companies assessed annually.
Please also note that it is possible that there is some overlap between critical suppliers and suppliers with high sustainability risk.

Type of supplier	Percentage assessed annually	Percentage assessed at least once every 3 years	Total (should not exceed 100%)
Critical suppliers (tier 1 and non-tier 1)			

Type of supplier	Percentage assessed annually	Percentage assessed at least once every 3 years	Total (should not exceed 100%)
Suppliers with high sustainability risk. **If you have not identified any suppliers with high sustainability risks, please ensure that "0" is marked in applicable fields the "Supply Chain Risk Exposure" question.**			

Corrective action plans for suppliers
Please attach a sample as supporting document and indicate the percentage of assessed or audited suppliers for which corrective action plans have been developed. Further, please indicate what percentage of these suppliers with a corrective action plan has improved their ESG performance since the action plan was launched.

Measure	Percentage
% of current suppliers with high sustainability risk (following the definition in the question "Risk Exposure") **where gaps have been identified** have corrective action plans. **If you have not identified any suppliers with high sustainability risks, please ensure that "0" is marked in applicable fields the "Supply Chain Risk Exposure" question.**	
% of current **high sustainability risk suppliers with identified gaps** and with corrective action plans that have improved their ESG performance within 12 months of the plan's launch. **If you have not identified any suppliers with high sustainability risks, please ensure that "0" is marked in applicable fields the "Supply Chain Risk Exposure" question.**	

❍ We do not have any such measures in place.

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

❍ Not known

Info Text:
Question Rationale Companies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. This question seeks to assess if companies have a systematic approach to monitoring sustainability risks in their supply chain. Key Definitions Critical suppliers: They are defined as suppliers whose goods, materials, services (including intellectual property (IP) / patents) have a significant impact on the competitive advantage, market success or survival of the company. Critical suppliers include high-volume suppliers, suppliers of critical components and non-substitutable suppliers. Tier 1 suppliers: This refers to suppliers that directly supply goods, materials or services (including intellectual property (IP) / patents) to the company. Tier 2 and lower: They provide their products and services to the supplier at the next higher level in the chain (E.g. Tier-2 supplies to Tier-1) Data Requirements Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip.

This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. - The supporting documents do not need to be available in the public domain. References GRI Standards 102-9, 414 & 308 are relevant for this question.

1.6.5 ESG Integration in SCM Strategy

Please indicate the main priorities of your company's general supply chain management strategy as well as the environmental, social and governance (ESG) objectives that have been identified in your company. Further, please indicate how ESG factors are integrated in your supplier selection decisions.

❍ General supply chain strategy
Please provide a brief description of the top five priorities of your company's general supply chain management strategy and attach supporting evidence. Please note that this should refer to the general approach that the company is taking in order to manage the supply chain with regards to aspects such as cost, time, quality and continuity of supply and not to a sustainable sourcing or a sustainable supply chain strategy.

Integration of ESG objectives
Please indicate which formalized environmental, social and governance (ESG) objectives have been identified for your supply chain management strategy. Further, indicate how these are connected to the overall supply chain strategy by providing supporting documents. Please note that in this section you can refer to a sustainable sourcing strategy or a sustainable supply chain strategy as well as to objectives relating to ESG factors already integrated in the strategy above.

	Description of ESG objective	Link to overall supply chain strategy
Key ESG Objective 1		
Key ESG Objective 2		

Integration of ESG factors into supplier selection
Please complete the table below, indicating how ESG factors impact your supplier selection and retention process. Please attach supporting documents and provide a brief description on the scale and approach for the minimum threshold for either new suppliers, existing suppliers or both.

Please indicate if the threshold is for new suppliers, existing suppliers or both:	Minimum quantitative/qualitative threshold required (i.e. certified management systems in place, requiring to replicate own standards down the supply chain, minimum score at ESG assessment, etc.):
❍ New suppliers ❍ Existing suppliers ❍ New and existing suppliers	

Does your company use a % (weight) of ESG in the overall assessment of suppliers (compared to other factors such as price, quality and delivery time), as a tool to ensure integration of sustainability into supplier selection and retention decisions? If so, please provide an estimate of the average weight across supplier categories:

and indicate for which supplier categories this weight factor is being applied:

❍ We do not have such a strategy in place.

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

❍ Not known

Info Text:
Question Rationale Companies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. The ability to systematically integrate sustainability objectives into the overall supply chain strategy shows a strategic dedication to making the supply chain more sustainable which will give the company a better position when it comes to leveraging opportunities and mitigating risks arising in the supply chain. This question aims to assess the extent to which sustainability is integrated into the supply chain strategy and how this is implemented into the business activities such as supplier selection. Key Definitions In the first section, we refer to the General Supply Chain Management Strategy, which does not refer to specific sustainability or ESG aspects but rather to the overall strategy and directives that guide sourcing and buyer decisions. In the second section, we request information on ESG objectives and how they connect to the overall strategy, and here you can refer to sustainability aspects of the general strategy if such objectives exist or to a separate sustainable sourcing strategy or similar. Our main aim is to see whether there might be conflicting requirements; for example, a general strategy focused on price and short lead times, and a sustainable sourcing policy that seeks to minimize air transport. Percentage weight allocated to ESG factors in supplier selection: This refers to a practice in which sustainability or ESG criteria are considered an integral part of supplier selection, together with other factors such as price, quality and delivery time. It should be clear that such criteria are consistently applied across the product group for which this is indicated. Tier 1 suppliers: This refers to suppliers that directly supply goods or services to the company Data Requirements Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. - The supporting documents do not need to be available in the public domain. References GRI Standards 102-9, 414 & 308 are relevant for this question.

1.6.6 Supply Chain Transparency & Reporting

This question requires publicly available information.

Which aspects of your supply chain management approach does your company publicly report on (on a consolidated basis)?

❍ We publicly report our supply chain management approach
  Supply chain management approach transparency
  Please attach supporting evidence and/or website where the information can be found in the public domain.
  - ❏ Supply chain spend analysis (containing basic spend analysis information such as: number of suppliers, category, spend value and geographical spread)
  - ❏ Supply chain awareness (identification of critical suppliers)
  - ❏ Supply chain risk assessment and corrective actions (e.g. supplier sustainability assessment)
  - ❏ ESG integration in supply chain management strategy (e.g. minimum thresholds or alignment of overall supply chain management strategy with ESG objectives)

  Reporting quantitative KPIs and targets
  Please indicate below the extent to which your company reports on supply chain management sustainability key performance indicators (KPIs) in the public domain and provide the targets linked to these indicators.

The Annual Report, Sustainability Report and corporate website are considered to be relevant public communication sources.
If available, please select KPIs with at least **three years of history**, well defined **targets** and clear reporting on **progress towards these targets.**

	Please specify the KPI and attach the public reference together with the page number where the supply chain indicator is publicly reported:	Please specify the target that is linked to the KPI and attach the public reference together with the page number where the target of the supply chain indicator is publicly reported:
KPI 1	KPI:	Target: Target year:
KPI 2	KPI:	Target: Target year:
KPI 3	KPI:	Target: Target year:

❍ We do not quantitatively report on sustainability KPIs

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

❍ Not known

Info Text:
Question Rationale Companies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. To ensure credibility and trust amongst investors as well as other stakeholders, it is crucial that companies transparently report on processes as well as results connected to their supply chains. This question seeks to assess the extent to which companies are publicly reporting on aspects regarding supplier risk and performance. Key Definitions This question aims to assess the transparency of the company’s supply chain reporting. Therefore, all the information presented here must be available in the public domain, and preferably referenced through a web link. - Spend analysis: This refers to a full assessment of the supply chain, including information on each supplier. A typical spend analysis would include number of suppliers, category type, spend value and geographic spread. Please bear in mind that this analysis refers to the structure of the supply chain as a whole and does not specifically focus on environmental, social and governance (ESG) assessments of the supply chain. - Disclosure of risk awareness: This refers to disclosures around the definition and identification of critical tier-1 and non-tier 1 suppliers. - Disclosure of risk assessment and corrective actions: This refers to measures taken to identify and mitigate identified risks, such as the approach to supplier assessments, monitoring and corrective action plans. - Examples of KPIs relating to supply chain management: These include (but are not limited to): percentage of assessed suppliers, percentage of audited suppliers, KPIs related to the outcome of capacity-building activities, percentage of suppliers with contract clauses, percentage of suppliers with ISO14001 (or similar), percentage of procurement spent with preferred suppliers (according to sustainability criteria), number of suppliers rejected for sustainability reasons, scope 3 missions, suppliers' water use, percentage of procurement staffed trained on sustainability aspects. For each KPI reported, we also request details of

targets and progress made towards meeting those targets. Data Requirements - The KPI must be quantitative and disclosed in the public domain - Each KPI should have a target - Each target should have a target year - Progress on the target should be publicly disclosed

1.6.7 MSA Supply Chain Management

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

Info Text:
Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether a company has transparently and proactively managed the issue. For further details, please refer to our white paper "Measuring Intangibles" available via: www.spglobal.com/esg/csa/csa-resources/csa-methodology

1.7 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.

1.7.1 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.

1.7.2 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

1.7.3 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			
❏ 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

1.7.4 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

1.8 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.

1.8.1 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.

1.8.2 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

1.8.3 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)

1.8.4 MSA Information Security/ Cybersecurity & System Availability

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

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

Certification / Audit / Verification	Description	Coverage (%)
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 Return on Environmental Investments

Additional credit may be granted for publicly available evidence.

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

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

Currency:	FY 2017	FY 2018	FY 2019	FY 2020
Capital Investments				
Operating Expenses				
Total Expenses (= Capital Investment + Operating Expenses)				
Savings, cost avoidance, income, tax incentives, etc.				
% of operations covered Please indicate the basis for the coverage (revenue, production volume, employees, etc.):				

❍ Yes, we are able to report this type of information quantitatively at an aggregate level, but we use a different methodology. Indicate in the list below which factors your methodology includes and how you define the full methodology your company uses, how many years you are able to report the figures and the coverage of the methodology (e.g. % of revenues, business volume, employees, etc.).
If this information is **publicly reported**, please provide supporting evidence or indicate the weblink below.

- ❑ Capital Investment & Expenses. Please provide your company's definition and how many years of data you have available for what part of your business. Please provide the quantitative figures for the years you have available.
  - ❍ Capital Investments:
  - ❍ Operating Expenses:
  - ❍ Capital Investments and Operating Expenses:
  - ❍ We do not split Capital Investments and Operating Expenses, but do report Total Expenses:
- ❑ Savings, cost avoidance, income, tax incentives, etc. Please provide your company's definition and how many years of data you have available for what part of your business. Please provide the quantitative figures for the years you have available.
  Our company's definition:

❍ We track this type of information but are not able to report it in an aggregated format for a significant portion of the group. We can provide a qualitative description of our approach.
Please briefly but comprehensively explain or demonstrate your approach. Please include such aspects as what types of investments are evaluated, responsible parties, and which metrics are used to approve and measure outcomes, etc. Please attach public reference documents or weblinks if available.

❍ No, we do not track this type of information

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

❍ Not known

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

2.2.4 Environmental Violations

This question requires publicly available information.

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

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

	FY 2017	FY 2018	FY 2019	FY 2020
Number of violations of legal obligations/ regulations				
Amount of fines/ penalties related to the above. Currency:				
Environmental liability accrued at year end. Currency:				

❍ No, we have not paid any significant fines (> USD $10,000) related to environmental or ecological issues in the past four fiscal years.

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

❍ Not known

Info Text:
Question Rationale Companies are increasingly facing constraints related to natural resources globally and to the eco-services provided by the regions in which they operate. A strong environmental policy and management system (EMS) is needed to ensure the company improves its environmental performance, reducing raw material consumption and preventing degradation of the environment through waste and accidents. With this question we assess the effectiveness of a company's EMS by evaluating the rate of several types of negative incidents over time and their impact on business operations. Key Definitions Significant Violation - $10,000 USD threshold: If the fines are individually equal to or less than $10,000 USD, the violations should not be reported in the table. The number of violations should only be reported here if the individual fine was over $10,000 USD (or equivalent in converted currency). Violation: A violation occurs when an authorized body (e.g., governmental body, independent commercial or non-commercial regulator, etc.) determines that a law, regulation, code, etc. related to environmental or ecological issues has been breached. This definition is essentially in line with the GRI G4 Sustainability Reporting Guidelines definition of environmental laws and regulations: Refers to regulations related to all types of environmental issues (that is, emissions, effluents, and waste, as well as material use, energy, water, and biodiversity) applicable to the organization. This includes binding voluntary agreements that are made with regulatory authorities and developed as a substitute for implementing a new regulation. Voluntary agreements can be applicable if the organization directly joins the agreement or if public agencies make the agreement applicable to organizations in their territory through legislation or regulation. Number of Violations: The number of violations should be based on specific codes/ regulations, at the most granular level, not rolled up into larger cases (e.g., if a company receives one report from the EPA with 100 individual violations, the incident should be reported as 100 violations, not just one). Date of Violation: The date of the violation should be the actual date the incident occurred, not the date responsibility was determined. Ongoing legal proceedings/allegations: - If one of the above organizations has already determined the company is responsible, the incident is considered a violation and should be reported (e.g., the civil or criminal case is to determine damages, penalties or type of responsibility). - Once an initial judgment has been entered, the incident is considered a violation, regardless of the company's ability to appeal. - If the company appeals and is absolved of all responsibility for the incident, the violation count and fines/penalties reported can be restated in the next DJSI questionnaire. If the company appeals and the fines/ penalties are reduced, that figure can be restated in the next DJSI questionnaire, but the violation(s) should remain if the fine remains above 10,000 USD (or equivalent in converted currency). Fines/Penalties: Fines/ penalties per year should be those related to the violations that occurred that year. In other words, if a violation occurred in 2011, but the fine was levied in 2012 and paid in 2013, both the violation and the fine should be included only in the 2011 column. Similarly, if an incident occurred in 1990 and the penalty was finalized and paid in 2014, the penalty does not need to be reported. Environmental liability accrued at year-end: Fines

or penalties not paid yet, including expected fines for cases that are not yet closed.In other words, it can be viewed as ongoing "tally" of outstanding expected fines or penalties, and includes violations that occurred in other years. Data Requirements This question requires public evidence.References GRI Standards 307-1 & 103-2 are relevant for this question.

2.2.5 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					
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 - CO_2: Emitted mainly from the burning of fossil fuels, carbon dioxide accounted for some 86 percent of the UK's human induced (anthropogenic) GHG emissions in 2003. Methane - CH_4: Emitted mainly from agriculture, waste disposal, leakage from the gas distribution system and coal mining, methane contributed to over 6 percent of UK anthropogenic GHG emissions in 2003. Nitrous Oxide - N_2O: 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 - SF_6: 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 Consumption

Additional credit may be granted for publicly available evidence.

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

❍

Total energy consumption	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
a) Non-renewable fuels (nuclear fuels, coal, oil, natural gas, etc.) purchased and consumed	MWh					
b) Non-renewable electricity purchased	MWh					
c) Steam / heating / cooling and other energy (non-renewable) purchased	MWh					

Total energy consumption	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
d) Total renewable energy (wind, solar, biomass, hydroelectric, geothermal, etc.) purchased or generated. Please specify:	MWh					
e) Total non-renewable energy (electricity and heating & cooling) sold	MWh					
TOTAL NON-RENEWABLE ENERGY CONSUMPTION (A+B+C-E)	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 natural resource scarcity. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduced 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 assessing trends in natural resource consumption and environmental waste production specific to each industry. In this question we are aiming to find out the total energy consumption Please list renewable energies separately and specify the type of renewable energy in the text box. Key Definitions A) Non-renewable fuels: This includes transport fuels and fuels for electricity generation such as nuclear fuels, coal, oil, natural gas, etc. B) Non-renewable electricity purchased: This excludes self-generated electricity. C) Steam/heating/cooling and other energy purchased (only non-renewable energy): If there is no explicit mention of renewables, assume non-renewable energy. Exclude self-generated steam/heating/cooling from fuels listed in A. D) Total renewable energy (wind, solar, biomass, hydroelectric, geothermal, etc.) purchased or generated: Includes both purchased and self-generated energy. E) Total non-renewable energy sold (electricity, heating & cooling): Primarily for electric utilities, for most other companies this will be "Not applicable" F) Total non-renewable energy consumption: Sum of (A + B + C) minus E G) Total cost of energy consumption: (see below) • Energy costs 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 • NB: we only score total non-renewable energy consumption, so if you don’t have all data available it is ok to only provide data for Total non-renewable energy consumption 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 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. For this question, we encourage you to provide evidence that is publicly available and may grant additional credit for publicly available evidence. 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 Standard 302-1 is relevant for this question.

2.3.4 Water Consumption

Additional credit may be granted for publicly available evidence.

Please provide your company's total net fresh water consumption, including data for fresh water extraction and consumption. Please refer to the information button for additional information. For each row in the table, it is mandatory that the values are provided in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section. **If your company's final product is water (e.g. water utilities), please mark "Not applicable" in this question.**

❍

Water Consumption	Unit	Financial Year 2017	Financial Year 2018	Financial Year 2019	Financial Year 2020	Please indicate what was your target for the FY 2020
A. Withdrawal: Total municipal water supplies (or from other water utilities)	Million cubic meters					
B. Withdrawal: Fresh surface water (lakes, rivers, etc.)	Million cubic meters					

Water Consumption	Unit	Financial Year 2017	Financial Year 2018	Financial Year 2019	Financial Year 2020	Please indicate what was your target for the FY 2020
C. Withdrawal: Fresh groundwater	Million cubic meters					
D. Discharge: Water returned to the source of extraction at similar or higher quality as raw water extracted (only applies to B and C)	Million cubic meters					
E. TOTAL NET FRESH WATER CONSUMPTION (A+B+C-D)	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.

❍ We do not track water withdrawal.

❍ 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 net fresh water consumption(E): = Municipal water (A) + Fresh surface water (B) + Fresh ground water (C) - Water returned to the source of extraction at similar or higher quality as raw water extracted (D). Please do not include salt or brackish water into the reported figures. Rainwater collected and waste water should not be reported. Only water used for cooling and returned to the source at equal or higher quality should be reported under item D. Total municipal water supplies: All water supplied directly by the municipality and/or other public or private water utilities. Fresh surface water (lakes, rivers, etc.): It includes water from wetlands, rivers, lakes. Do not include sea water. Fresh ground water: Fresh water from below the surface. Do not include brackish ground water Water quality: To define the levels of water quality, we consider the quality categorization of the Minerals Council of Australia (MCA) as a good approach to be followed: Category 1: Water is of a high quality and may require minimal and inexpensive treatment (for example water disinfection and pond settlement of solids) to raise the quality to appropriate drinking water standards. Category 2: Water is of a medium quality with individual constituents encompassing a wide range of values. It would require moderate level of treatment such as disinfection, neutralization, removal of solids and chemicals to meet appropriate drinking water standards. Category 3: Water is of a low quality with individual constituents encompassing high values of total dissolved solids, elevated levels of dissolved metals or extreme levels of pH. It would require significant treatment to remove dissolved solids and metals, neutralize and disinfect to meet appropriate drinking water standards. Data requirements Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Total net fresh water consumption for at least the most recent reported year. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. 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 usedin 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 anymore. · Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. · Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. · Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. · 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 303-3 and 303-4 are relevant for this question. Minerals Council of Australia (MCA), Water Accounting Framework for the Minerals Industry, User 410 Guide, v 1.3, 2014. https://minerals.org.au/sites/default/files/WAF_UserGuide_v1.3_(Jan_2014).pdf

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.

2.3.6 Mineral Waste

Additional credit may be granted for publicly available evidence.

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

❍

Mineral Waste	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Waste rock	Million metric tonnes dry weight				
Tailings	Million metric tonnes dry weight				

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 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 mineral waste production.

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

❍ Not known

Info Text:
Question Rationale Mineral wastes are typically produced in very high volumes. Their handling and storage directly impacts the land and can lead to long-term legacy issues if not managed effectively. In this question, we ask for the volumes of mineral waste that are produced. This enables us to understand the relative importance of mineral waste to your company. Key Definitions Mineral waste: For the purposes of this question, mineral wastes comprise waste rock and tailings. Waste rock: Comprises rock that has uneconomic mineral content and which is removed to access ore during mining activities. This definition includes both waste rock to rock dumps and waste rock to in-mine backfill. Tailings: Material that remains after minerals have been removed from ore, and which comprise finely ground rock mixed with process water. Data Requirements 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. 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 it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. General Data Requirements • Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section • In particular, environmental data of group companies should follow the following rules: • Environmental data of companies that are consolidated 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 306-2 & 103 are relevant for this question.

2.3.7 SOx Emissions

Additional credit may be granted for publicly available evidence.

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

❍

Direct SOx emissions	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
Direct SOx emissions	metric tonnes					
Data coverage (as % of denominator)	percentage of:					

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

- ❏ We report publicly on this information, but the data in the table above differs from our publicly reported figures. Please provide an explanation in the comment box for this difference:
- ❏ We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:
- ❏ We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.

❍ We do not track direct SOx emissions.

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

❍ Not known

Info Text:
Question Rationale 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. Data Requirements Specific data requirements for SOx-emissions · Data should be reported as metric tons measured as SO2 [t SO2] · SOx-emissions of owned and/or managed fleet must be included. · SOx-emissions of business travel other than by owned and/or operated fleet should not be included. · SOx-emissions due to commuting of employees should not be included. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Direct SOx emissions figure for at least the most recent reported year. Data consistency - If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. General data requirements Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to31/12 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: · Please report the environmental data in absolute terms if available. If your environmental data is only available in normalized terms, please tick “We are not able to report this information in absolute terms, the information provided in the table above is normalized data.” · Environmental data of companies that are consolidated 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's consolidated financially for the first time. · Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. · Indicators where a company has no emissions/resource use, 0 should be filled. · If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on an internal target setting or a linear distribution. · The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. · Please ensure that Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator. · If the reported figures in this question are different from your public reporting on this indicator, please explain under the relevant tick box. · If your company has a temporary coverage reduction or target challenge for the most recent reporting year due to corporate actions, please explain under the relevant tick box. - References GRI Standard 305-7 is relevant for this question.

2.3.8 Hazardous Waste

Additional credit may be granted for publicly available evidence.

Please provide your company's direct hazardous waste generation 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.

❍

HAZARDOUS WASTE	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
Hazardous Waste Generated	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 hazardous waste generated

❍ 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. This question addresses trends in the production of hazardous waste. Key Definitions Waste: It refers here to materials that are not prime products (i.e. products produced for the market) for which the generator has no further use for own purpose of production, transformation or consumption, and which he discards, or intends or is required to discard. Wastes may be generated during the extraction of raw materials during the processing of raw materials to intermediate and final products, during the consumption of final products, and during any other human activity. Hazardous waste: Waste classification that recognises chemical composition or other properties that make it capable of causing illness, death or some other harm to humans and other life forms when mismanaged or released into the environment. We also include in this definition the handling of “regulated non-hazardous wastes”.Examples include corrosive and toxic metals, asbestos, grinding dusts. Data requirements Specific data requirements for Hazardous Waste Generation • Waste should be reported in metric tons of dry waste. • Waste should include all kinds of hazardous • Recycling maybe subtracted, if hazardous waste is marketable, i.e. it can be sold for apositive price, or if there is internal recycling. The same applies to by-products.Hazardous waste that cannot be recycled or for the recycling of which the company has to pay must be reported as waste. For clarity, companies in applicable sectors that also have a separate question on mineral waste or ash disposal are not expected to include this data here but report it separately and in response to the appropriate question. 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. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Hazardous Waste Generated (AOX) figure for at least the most recent reported year. Data consistency • If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. • If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. • If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. General data requirements Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section. Target: We require the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period.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 306-2 is relevant for this question.

2.4 Biodiversity

Extractive industries and companies producing agricultural commodities operate in areas where biodiversity is often rich or sensitive but can be negatively impacted by their operations. If not managed properly, the impact on reputation and cash flow can be substantial and even threaten the license to operate. This also applies to a smaller extent to utilities and companies involved in large infrastructure or construction projects.
The key focus of this criterion is to check whether companies are aware of their biodiversity-related risks, whether they include stakeholders in the development and implementation of their biodiversity strategy, and whether the implementation is included in an internal or external assurance process.

2.4.1 Biodiversity Commitment

This question requires publicly available information.

Does your company have a publicly available commitment to maintain, enhance, or conserve biodiversity/ ecosystems for your company's own operational activities (e.g. production, extraction, plantation, or development activities), and is this commitment applicable to your company's supply chain?

❍ Yes, we have a biodiversity commitment and includes the following elements:

- ❏ Commitment required of own operations and supply chain to avoid operational activities in close proximity to World Heritage areas and IUCN Category I-IV protected areas
- ❏ Application of mitigation hierarchy (avoid, minimize, restore & offset) when operating in areas in close proximity to critical biodiversity
- ❏ Work with external partners to fulfill the commitment. Please provide name(s) of main partners and information of the type of engagement:

Target
Please provide details of your group-wide and time-bound biodiversity target, as well as the progress made towards this target in the recent financial year:

- ❏ Please describe the metrics used to measure your impact on biodiversity, and indicate the extent of your commitment to biodiversity:
  - ❏ Commitment to net positive impact (NPI)
  - ❏ Commitment to no net loss (NNL)
  - ❏ Other commitment. Please describe:
- ❏ Target year for full implementation of your biodiversity commitment:
- ❏ Quantitative progress (in percent) towards the full implementation of your commitment in the recent financial year:

Scope of commitment
Please indicate the scope of your commitment:

- ❑ Requirement of own operations
- ❑ Requirement of tier-1 suppliers
- ❑ Requirement of non tier-1 suppliers

- ❍ No, we don’t have a commitment to biodiversity
- ❍ Not applicable. Please provide explanations in the comment box below
- ❍ Not known

Info Text:
Question Rationale The purpose of this question is to evaluate if your company has a publicly available commitment for your company's own operations and supply chain, and if your company manages this risk by setting targets to offset any losses (no net loss) or aims to achieve a net positive impact on biodiversity. Companies are expected to prohibit operations, whether own operations or that of suppliers, in World Heritage areas or IUCN Category I-IV protected areas. If your company is operating in areas in close proximity to critical biodiversity, it is expected to apply mitigation hierarchy (avoid, minimize, restore & offset) and that your company engages with external partners to fulfill your commitment. Key Definitions Operational Activities: Includes production, extraction, plantation, or development activities Areas: Refers to land or any other natural environment which is used, owned, leased, operated, or permitted by the company Biodiversity: For the purpose of this question, we use a very broad definition of biodiversity. This can include species (flora and fauna), ecosystems, and/or habitats Sites containing globally or nationally important biodiversity: Globally important biodiversity can include: - Species classified as Critically Endangered, Endangered, or Vulnerable on the IUCN Red List, endemic species - Internationally recognized areas: World Heritage sites, Ramsar Wetlands, UNESCO MAB - Important biodiversity areas: Important Bird Areas, key biodiversity areas, AZE sites, Endemic Bird Areas, important plant areas Nationally important biodiversity can include legally protected areas, habitats, and species. Companies are expected to have a position or commitment on biodiversity and the impact of their operations, even if they do not currently operate in World Heritage Sites or IUCN Category I-IV protected areas. Mitigation hierarchy: A sequential approach to protect and enhance biodiversity: Avoid, minimize, rehabilitate/restore, offset. Offsetting is a last resort to mitigate the remaining residual impact. (https://www.forest-trends.org/bbop/bbop-key-concepts/mitigation-hierarchy/) External Partners: This could include conservation NGOs or experts in biodiversity assessment and management. Partners must be related to biodiversity management and not general sustainability or environmental management. If your company works with multiple partners, please provide the main organizations. Target: It must be related to No Net Loss (NNL) or overall improvement in the biodiversity value of the land under company responsibility. These can include net positive impact (NPI), biodiversity gains, positive change for biodiversity, etc. Commitments related to processes such as related to conducting assessments or implementing rehabilitation plans, implementing biodiversity action plans at sensitive sites, education/training, or philanthropy will not be accepted. No Net Loss: It is defined as the point at which project-related impacts on biodiversity are balanced by measures taken to avoid and minimize the project’s impacts, to undertake on-site restoration, and finally to offset significant residual impacts, if any, on an appropriate geographic scale (e.g., local, landscape-level, national, regional). (IFC performance standard 6) Industry-Specific Guidance Utilities (ELC, GAS, MUW) - Utilities that have no power generation or transmission business or are only in electricity/gas distribution should mark “Not Applicable” - MUW industry: Pure water utilities should mark “Not Applicable” Real Estate (REA) - “Not Applicable” is acceptable if supporting information confirms that your company only operates in urban areas and/or have nothing to do with construction Food & Drug Retailing (FDR) - Companies in the Food & Drug Retailing Industry that only do drug retailing, should mark this question as "Not Applicable" and provide an explanation in the comment box. - Companies in the Food & Drug Retailing Industry that only operate in urban areas, should mark this question as "Not Applicable" and provide an explanation in the comment box. - Companies that do not have private label (or own brand) products in retailing or distribution, should mark this question as "Not Applicable" and provide an explanation in the comment box. References UN Convention on Biological Diversity: http://www.cbd.int Convention on International Trade in Endangered Species of Wild Fauna and Flora: http://www.cites.org/ UNESCO World Heritage Centre: http://whc.unesco.org/ International Union for Conservation of Nature: http://www.iucn.org/ International Council on Mining & Metals (ICMM) guidance: https://www.icmm.com/en-gb/publications/biodiversity/mining-and-biodiversity-good-practice-guidance International Petroleum Industry Environmental Conservation Association: (IPIECA)

http://www.ipieca.org/resources/good-practice/biodiversity-and-ecosystem-services-fundamentals/ Cross-Sector Biodiversity Initiative (CSBI) guidance: http://www.csbi.org.uk/ Cement Sustainability Initiative (CSI) guidance : https://www.wbcsd.org/contentwbc/download/3055/38872/1 GRI Standard 304: Biodiversity is relevant to this question.

2.4.2 Biodiversity Exposure & Assessment

Additional credit may be granted for publicly available evidence.

In the past five years, has your company assessed its own operations to determine its level of exposure to biodiversity in the areas used for operational activities (e.g. production, extraction, plantation, or development activities) and the potential impacts on that biodiversity?

❍ Yes, we have assessed our sites for biodiversity importance.
Please complete each row of the table below and provide supporting documents. See *Additional information and question guidance* for further information.

	Number of sites	Area (Hectares)	Supporting evidence
a) Overall What is the total number of sites and the total area used for operational activities?			
b) Assessment Have you conducted biodiversity impact assessments for sites used for operational activities in the past five years?			
c) Exposure Of the sites assessed in the past five years, how many sites are in close proximity to critical biodiversity, and what is the total area of these sites?			
d) Management plans Of those sites in close proximity to critical biodiversity, how many sites have a biodiversity management plan, and what is the area covered by these biodiversity management plans?			

❍ No, we have not conducted any assessments in the past five years

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

❍ Not known

Info Text:

Question Rationale The purpose of this question is to assess whether companies conduct periodic assessments of sites used for operational activities (e.g. production, extraction, plantation, or development activities) to determine the exposure to critical biodiversity. Companies that are exposed to critical biodiversity are expected to implement biodiversity management plans to protect and restore habitats. Key Definitions Operational activities: Includes production, extraction, plantation, or development activities Areas: Refers to land or any other natural environment which is used, owned, leased, operated, or permitted by the company Biodiversity impact assessments: Defined as an evaluation exercise that involves identifying, measuring, quantifying, valuing the impacts on biodiversity of sites used for operational activities and/or areas in close proximity to these sites. Measures at the level of species or populations are directed towards the attainment of an index of the number of species and their relative abundances within a given landscape (e.g. Mean Species Abundance). Critical biodiversity: Contains globally or nationally important biodiversity such as: - Species classified as Critically Endangered, Endangered, or Vulnerable on the IUCN Red List, endemic species. - Internationally recognized areas: World Heritage sites, Ramsar Wetlands, UNESCO MAB. - Important biodiversity areas: Important Bird Areas, key biodiversity areas, AZE sites, Endemic Bird Areas, important plant areas. Nationally important biodiversity can include legally protected areas, habitats, and species Proximity to critical biodiversity: Sites which either contain or are adjacent to critical biodiversity Biodiversity Management Plans: Programs addressing threatened species and habitats and are designed to protect and restore biological systems. Data Requirements Each column must be completed a) Overall - The number of sites should include only those sites linked to operational activities such as the following: production, extraction, forestry plantations, or development. - Company offices and premises should not be included in the count. b) Assessment - In this question, we are looking for assessments that are periodically conducted and can be an initial baseline or periodic re-assessment. - The total area of sites assessed may include areas which are in close proximity to operational sites, and sites that are no longer used for operational activities. Sites which have since been sold may be excluded. - Data entered in row b) Assessment should not be greater than row a) Overall c) Exposure - Data entered in row c) Exposure should not be greater than row b) Assessment d) Management Plans - Sites used for operational activities may only be partially covered by biodiversity management plans. Please only indicate the area which is covered by such a management plan. - Data entered in row d) Management plans should not be greater than row c) Exposure Industry-Specific Guidance Utilities (ELC, GAS, MUW): - Utilities that have no power generation or transmission business or are only in electricity/gas distribution should mark NAP. - MUW industry: Pure water utilities should mark NAP - Areas flooded for hydropower generation can only be excluded from the count if the artificial water body exists already for more than 10 years. - Transmission lines or gas pipelines should not be counted as "sites", but should be included in the "hectares" column (please use an appropriate geometrical projection - e.g. length of line x width of line). Real Estate (REA) and Homebuilding (HOM): - We are looking for the number of properties in your portfolio or ongoing projects currently in development. Food & Drug Retailing (FDR) - Companies in the Food & Drug Retailing Industry that only do drug retailing, should mark this question as "Not Applicable" and provide an explanation in the comment box. - Companies in the Food & Drug Retailing Industry that only operate in urban areas, should mark this question as "Not Applicable" and provide an explanation in the comment box. - Companies that do not have private label (or own brand) products in retailing or distribution, should mark this question as "Not Applicable" and provide an explanation in the comment box. References GRI Standard 304: Biodiversity is relevant to this question. Specifically 304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

2.4.3 No Deforestation Commitment

This question requires publicly available information.

Does your company have a publicly available no-deforestation commitment for your company's own operational activities (e.g. production, extraction, plantation, or development activities), and is this commitment applicable to your company's supply chain?

❍ Yes, we have a no-deforestation commitment.
  Commitment
  Please provide details of your group-wide and time-bound zero deforestation commitment, as well as the progress made towards this target in the recent financial year.
  ❑ Indicate the extent of your commitment to no deforestation:

- ❏ Commitment to end all deforestation (no gross deforestation)
- ❏ Commitment to compensate with future reforestation (no net deforestation)
- ❏ Other commitment. Please describe:

❏ Target year for full implementation of your no-deforestation commitment:

❏ Quantitative progress (in percent) towards the full implementation of your commitment in the recent financial year:

Scope of commitment
Please indicate the scope of your commitment

- ❏ Requirement of own operations
- ❏ Requirement of tier-1 suppliers
- ❏ Requirement of non tier-1 suppliers

Compliance & Monitoring
Please indicate if you disclose information on the monitoring systems used to ensure group-wide compliance with your no-deforestation commitment, and forest regulation and/or mandatory standards.

- ❏ Monitoring system used to ensure compliance to group-wide commitment
- ❏ Group-wide compliance with forest regulations and/or mandatory standards
- ❏ Engagement with suppliers and/or partners to manage and mitigate deforestation risks

❍ No, we don’t have a commitment to end deforestation

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

❍ Not known

Info Text:
Question Rationale No deforestation commitments are voluntary sustainability initiatives adopted by companies to signal the intention to end all deforestation in their supply chains. Effective commitments to end all deforestation can be effective tools to transition to deforestation-free value chains if commitments have targets set with immediate implementation deadlines and clear sanction-based implementation mechanisms in biomes with a high risk of forest commodity conversion. Engagement with the entire supply chain exposed to deforestation risks, and external stakeholders, as well as monitoring and disclosure of compliance, further support effective implementation of no-deforestation commitments. Key Definitions No gross deforestation: Also referred to as zero or zero-gross deforestation, it refers to voluntary commitments made to stop or reduce all deforestation associated with commodities that they produce, trade, and/or sell. No net deforestation: Also referred to as zero-net deforestation, are promises of future reforestation to compensate current forest loss, while future implementation deadlines allow for preemptive clearing. Such commitments are not accepted in this question since they decrease the likelihood that commitments will lead to reduced deforestation across all scales. Quantitative progress: Companies are expected to report on progress toward no deforestation commitments and interim milestones without having to rely on proxies, such as progress toward sustainable commodity milestones. Scope of commitment: Effective commitments to end deforestation have to cover all products & services, and is applicable to all suppliers and partners. Failure to indicate complete coverage and applicability to value chain result in uncertainty. Products & Services: Refers to direct activities: own employees, own business, subsidiaries, own products and services, business units, regions, sites. In terms of this option, we particularly look for evidence for suppliers of 'risk' commodities such as cattle, soy, palm and pulp, paper and timber (PPT) products. Suppliers: Refers to the combination of: - Tier-1 suppliers that directly supply goods, materials or services (including intellectual property (IP) / patents) to the company - Non tier-1 suppliers that provide their products and services to the supplier at the next level in the chain - i.e. Tier 2 or lower Suppliers may include brokers, consultants, contractors, distributors, franchisees or licensees, home workers, independent contractors, manufacturers, primary producers, sub-contractors, and wholesalers. Compliance monitoring systems: systems that provide data and tools for monitoring forests allowing for effective monitoring of supply chain compliance with no-deforestation commitments. Forest

regulation and mandatory standards: Examples of country-specific laws include forest laws in Argentina and Paraguay, as well as the Brazilian Forest Code and Australia Illegal Logging Prohibition Act. Commodity specific standards include EU Timber regulation, CITES, ISPO, and MSPO. Data Requirements Please note that we require publicly available information for each of the options. Commitment - Option 1 - Indicate the extent of your commitment to no deforestation: Please indicate the type of commitment to deforestation which you report on in the public domain. If your commitment differs from a 'no deforestation' commitment (e.g. No Deforestation, No Peat, No Exploitation (NPDE)), please select 'Other commitment' and provide a description of your commitment - Option 3 - Quantitative progress (in percent) towards the full implementation of your commitment in the recent financial year: Please provide quantitative information (in percent) on the progress made towards your commitment. If your company only reports progress in terms of compliant volumes, then please provide an estimated percentage with your justification in the comment section at the bottom of the question. Companies in the 'FRP - Paper & Forest Products industry' may report progress using certifications as a proxy if the evidence is available that all products are covered by certifications (which includes a chain of custody). Scope of commitment - Option 1 - Requirements of own operations: Please provide publicly available evidence that your commitment covers all products & services. If this can't be verified, the option can't be accepted - Option 3 - Requirement of non-tier-1 suppliers: Please provide publicly available evidence that your commitment is also applicable to tier-2 (or lower) suppliers. If this can't be verified, the option can't be accepted Compliance & Monitoring - Option 1 - Monitoring system used to ensure compliance to group-wide commitment: Please provide public information on monitoring systems used to ensure compliance with your no-deforestation commitments. - Option 2 - Group-wide compliance with forest regulations and/or mandatory standards: Please provide public information on your compliance with forest regulations and/or mandatory standards. - Option 3 - Engagement with suppliers and/or partners to manage and mitigate deforestation risks: Please provide examples in your public reporting of engagement with your suppliers and/or partners to manage and mitigate deforestation risks. Industry-Specific Guidance Utilities (ELC, GAS, MUW) - Utilities that have no power generation or transmission business or are only in electricity/gas distribution should mark “Not Applicable” - MUW industry: Pure water utilities should mark “Not Applicable” Real Estate (REA) - “Not Applicable” is acceptable if supporting information confirms that your company only operates in urban areas and/or have nothing to do with construction Food & Drug Retailing (FDR) - Companies in the Food & Drug Retailing Industry that only do drug retailing, should mark this question as "Not Applicable" and provide an explanation in the comment box. - Companies in the Food & Drug Retailing Industry that only operate in urban areas, should mark this question as "Not Applicable" and provide an explanation in the comment box. - Companies that do not have private label (or own brand) products in retailing or distribution, should mark this question as "Not Applicable" and provide an explanation in the comment box. References This question refers to CDP Forest questionnaire F6.4, F6.5, F6.6 and F6.9

2.4.4 MSA Biodiversity

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

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

2.5 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).

2.5.1 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/

2.5.2 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).

2.5.3 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).

2.5.4 Financial Risks of Climate Change

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

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

❏ Brief description of the most significant risk and methods used to manage this risk:

❏ Estimated financial implications of the risk before taking action:

Average estimated time frame (in number of years) for financial implications of this risk:

- ❏ Estimated costs of these actions:

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

- ❏ Brief description of the most significant risk and methods used to manage this risk:
- ❏ Estimated financial implication of the risk before taking action:

  Average estimated time frame (in number of years) for financial implications of the risk:

- ❏ Estimated costs of these actions:

- ❍ We have conducted an analysis of our climate change risk, but our company is not exposed to climate change risks that have the potential to generate a substantive change in business operations, revenue, or expenditure. Please specify:
- ❍ We have not conducted an analysis related to climate change risks.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale With this question we aim to find out if companies have identified the risks where there is the potential for substantive changes in business operations, revenue or expenditure to arise. Key Definitions Climate change risks: can include, but are not limited to: - Currently being experienced or expected to arise in the future - Already managed and therefore not expected to generate negative residual impacts (e.g. because of an insurance policy) - Newly identified - Risks which cannot be managed - Well understood or with high levels of uncertainty with regard to the likelihood of the risk materializing and the extent to which it will impact the business Regulatory risks: arise from current and/or expected city, state, regional, national or global governmental policy related to climate change. Risks include, but are not limited to, the imposition of emissions limits, energy efficiency standards and carbon trading schemes. Physical risks: may arise from dramatic extreme weather events or subtle changes in weather patterns. Other climate-related risks: include, but are not limited to: reputation, changing consumer behavior, induced changes in human and cultural environments, fluctuating socio-economic conditions and increasing humanitarian demands. Under financial implications: you are asked to provide quantitative estimates of the inherent financial impacts of the risks before taking into consideration any controls you may have in place to mitigate the impacts. An example would be the cost of destruction of facilities from extreme weather before taking into consideration how much insurance coverage you have. It is acknowledged that these will be estimates. The methods: you are using or plan to use to manage the risk could include diversification of product/service offering, research and development in new product lines or lobbying of decision makers. In all cases please identify how this action has affected (or is expected to affect) the likelihood and/or magnitude of the risk (i.e. the residual risk) and over what timeframe the risk is expected to or has been reduced. The costs associated: with the management actions you have described can be annual or capital costs. Where there is no additional cost for action, please explicitly state this is the case. Where the cost is integrated into existing budgets, please provide some estimate of the scale of those costs. Timeframe: the timeframe refers to the time when you expect the risks are likely to materialize. It is acknowledged that risks further into the future are likely to have a higher degree of uncertainty associated with them. For companies submitting to CDP: in this question we ask you to indicate the estimated timeframe in years, using an integer. In the CDP questionnaire the time frame is defined as time ranges: Current; 1-5 years; 6-10 years; >10; to convert these ranges to an integer please use

the following conversion table: - Current = 0 - 1-5 years = 3 - 6-10 years = 8 - >10 = 10 Data Requirements Please describe and provide figures concerning the most significant risk from each category (i.e. the risk which has the most potential to generate a substantive change in your business operations, revenue or expenditure). Please provide quantification of climate change risks for those parts of the business where such analysis has been conducted. If this assessment does not cover all business operations, please provide data for those measured areas only and provide an explanation of which areas are covered in the comment box. 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 2.3a and TCFD recommendation Strategy (b). GRI Standard 201 -2 is relevant for this question. The questions in this criterion have been developed in alignment with the CDP (https://www.cdp.net).

2.5.5 Financial Opportunities Arising from Climate Change

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

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

Currency:

- ❏ Please estimate the annual financial positive implications of this opportunity:

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

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

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

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

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

❍ Not known

Info Text:
Question Rationale When a company faces risks associated with climate change (reported in previous question) it is possible that they may also experience opportunities. Both arise from changes in the operating environment for a company and as some changes can represent additional costs, others (or even the same changes)represent opportunities to exploit new markets or products. This question aims to find out if companies have identified climate change related opportunities that have the potential to generate positive change in their business operations, revenue generation and expenditure. Key Definitions Climate Change Opportunities: can include, but are not limited to: - Currently being experienced or expected to arise in the future - Being managed or newly identified - Well understood or with high levels of uncertainty with regard to the likelihood of the opportunity materializing and the extent to which it will impact the business Opportunities

can be related to any of the following categories: Regulation: on climate change related issues may present opportunities for your organization if it is better suited than its competitors to meet those regulations, or more able to help others to do so. Possible scenarios would include a company whose products already meet anticipated standards designed to curb emissions, those whose products will enable its customers to meet mandatory requirements or those companies who provide services assisting others in meeting regulatory requirements. Regulation may also create new markets such as emission trading markets leading to new opportunities. Physical changes: related to climate change may present opportunities in a variety of ways. Reduced sea ice may allow access to new areas for vessels. Changing temperature and rainfall may extend growing seasons for farmers. Alternatively your organization may have goods and services that enable others to adapt to physical changes. Other climate-related opportunities: include those posed by changes in consumer attitude or improved standing due to your organization's stance or action on climate change. The financial implications: of the opportunity should be expressed quantitatively. It is acknowledged that these will be estimates and where possible the assumptions made in arriving at a financial impact figure should be stated in the comment box. The costs associated: with developing the opportunities refer to the cost arising from the actions needed to exploit the opportunity and maximize its potential realization. Where there is no cost for action, please explicitly state this in the comment box, and in this case insert "0" to the text box provided. Timeframe: – the timeframe refers to the time when you expect the opportunities to materialize. It is acknowledged that opportunities further into the future are likely to have a higher degree of uncertainty associated with them. For companies submitting to CDP: in this question we ask you to indicate the estimated timeframe in years, using an integer. In CDP questionnaire the time frame is defined as time ranges: Current; 1-5 years; 6-10 years; >10; to convert these ranges to an integrer please use the following conversion table: - Current = 0 - 1-5 years = 3 - 6-10 years = 8 - >10 = 10 Data Requirements Please describe and provide figures concerning the most significant opportunity identified. 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 2.4a and TCFD recommendation Strategy (b). GRI Standard 201 -2 is relevant for this question. The questions in this criterion have been developed in alignment with the CDP (https://www.cdp.net).

2.5.6 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)

2.5.7 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)

2.5.8 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’.

2.5.9 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								

	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)
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/

2.5.10 Climate Strategy Impacts

For your combined emissions reduction activities that were active in the latest reporting year, please provide the estimated annual CO2e savings and the anticipated annual cost savings from these initiatives.
Supporting evidence:

❍ Currency:

  ❏ Estimated annual CO2e savings (metric tons CO2e):

  ❏ Total annual investment required:

  ❏ Total anticipated annual cost savings:

  ❏ Average pay-back period:

❍ We do not track this information or calculate these figures.

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

❍ Not known

Info Text:
Question Rationale This question focuses on the targets and initiatives companies have in place to reduce the emissions derived from their activities, and more specifically it aims to find out if companies systematically evaluate their emission reduction initiatives. Data Requirements Please note that emissions reduction initiatives that were active within the reporting year can also include those in the planning and implementation phases. It is acknowledged that diverse companies often have large number of emissions reduction initiatives operating over varying time periods and scales. Companies should answer this question in the context of the reporting year. This could include initiatives that have become operational within the reporting year (e.g. installation of new equipment, or instigation of new operational practices) or commitments that have been made in the reporting year (e.g. investments made which are yet to become fully operational). As a result of changes introduced in Scope 2 accounting this year, you can reflect any renewable energy purchasing policies as a component of emission reduction activities. Please bear in mind, however, that if you are already buying renewable energy instruments and accounting them as a zero-emission factor, then emission reductions activities can only be achieved as “additional purchases” to what you are already doing. Therefore, emission reductions activities are established by comparing what you have done in the previous year and what you are proposing to do for next year(s). Measures taken to reduce Scope 3 emissions may be reported here. Estimated annual CO2e savings: Enter the expected annual CO2e savings, in metric tons, occurring with the initiative in place and fully operational (for the entire duration of the reporting year). It is acknowledged that this figure is likely to be an estimate. Where savings occur on a non-annual basis, please average out so that an annual figure can be provided. If no figures can be provided for the whole company, also figures for separate operations can be reported. If this is the case, please specify the coverage of the data and how estimates have been made in the comment box. Annual monetary savings: Please enter the amount of monetary savings per year expected from the initiative (e.g. reduced energy costs) once it is fully operational. Where savings occur on a non-annual basis, please average out so that an annual figure can be provided. It is acknowledged that this figure is likely to be an estimate. If no figures can be provided for the whole company, also figures for separate operations can be reported. If this is the case, please specify the coverage of the data and how estimates have been made in the comment box. Investment required: Please enter the total investment required for the initiative over its lifetime. Please note that for this part of the question we are looking for the total annual investment needed for the combined emission reduction activities, the amount estimated the company must invest on an annual basis and to how much this amounted in the last reporting year. It is acknowledged that this figure is likely to be an estimate. If no figures can be provided for the whole company, figures for separate operations can also be reported. If this is the case, please specify the coverage of the data and how estimates have been made in the comment box. Payback period: The payback period reflects the time it takes for the investment made to be offset by the monetary savings from the initiative: (payback period = investment/ monetary savings). It is acknowledged that this figure is likely to be an estimate. If no figures can be provided for the whole company, also figures for separate operations can be reported. If this is the case, please specify the coverage of the data and how estimates have been made in the comment box. There is no need to record every action – initiatives can be recorded on a programmatic level. Companies with large numbers of initiatives should prioritize those that have the potential to provide a meaningful contribution to emissions reductions. 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 This question refers to CDP question 4.3b. and TCFD recommendation Metrics and Targets (a). The questions in this criterion have been developed in alignment with the CDP (www.cdp.net).

2.5.11 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.

2.5.12 Internal Carbon Pricing

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

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

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

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

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

❍ Not known

Info Text:
Question Rationale Many major publicly-traded companies have integrated an "internal carbon price" as a core element in their ongoing business strategies. Such carbon pricing has become a standard operating practice in business planning as a means of testing strategic and investment assumptions' vulnerability to ever-stronger climate-related regulation and the broader emergence (explicitly or implicitly) of a cost of carbon. Through this question, we aim to assess how robustly companies are using this approach to anticipate an eventual regulatory approach in some form to address climate change. Key Definitions Internal carbon price: Internal assumptions of a carbon price as a planning tool to help identify revenue opportunities, risks, and as an incentive to drive maximum energy efficiencies to reduce costs and guide capital investment decisions. Price setting approaches: - External resources: such as price projections from climate-related regulation (e.g. the expected future Emissions Trading Systems (ETS) or carbon tax price and/or implicit carbon price) or the social cost of carbon - Benchmarking against peers: such as by looking at carbon prices set by other companies within its own sector. - Internal consultation: at a price to be material enough to change business decisions and behavior. - Technical analyses of the required measures to achieve the targets on reducing its carbon footprint and the associated investments needed. Type of internal carbon price: - Most companies utilize a shadow price – attaching a hypothetical cost of carbon to each tonne of CO2e – as a tool to reveal hidden risks and opportunities throughout its operations and supply chain and to support strategic decision-making related to future capital investments. - Some companies with emissions reduction or renewable energy targets calculate their 'implicit carbon price' by dividing the cost of abatement/procurement by the tonnes of CO2e abated. This calculation helps quantify the capital investments required to meet climate-related targets and is frequently

used as a benchmark for implementing a more strategic internal carbon price. - Internal fee mechanisms take this approach a step further by charging responsible business units for their carbon emissions. These programs frequently reinvest the collected revenue back into clean technologies and other activities that help transition the entire company towards lower-carbon operations and investments. Some companies establish an internal trading mechanism – allowing the business units to trade allocated carbon credits. - Some companies utilize the voluntary carbon markets to offset their emissions - internalizing this cost per tonne of CO2e. Data Requirements In case your company uses more than one type of internal carbon price, please report the price that has the greatest impact in your organization (i.e. price * quantity of emissions generated). Price (per metric tonne CO2e): Please report value of the price per metric tonne you use for your analysis and not the total value of your analysis. Diversified mining companies (MNX) that do not have oil & gas or coal operations may mark "not applicable" in this question. Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. - The supporting documents do not need to be available in the public domain. References Ecofys, the Generation Foundation and CDP (2017), "How to guide to corporate internal carbon pricing – Four dimensions to best practice approaches", Consultation Draft This question refers to CDP question C11.3 and C11.3a and TCFD recommendation Metrics and Targets (a). The questions in this criterion have been developed in alignment with the CDP (https://www.cdp.net/).

2.6 Mineral Waste Management

Mining activities produce waste rocks and other residual waste known as tailings. Effective waste rock management and proper tailings disposal is necessary to minimizing the impact on local people, the workforce and the environment. Responsible tailings management is a critical issue, the failure of which leads to potentially high (environmental) costs and the negative impact on a company's reputation, and might even lead to the mine's closure. Our questions assess the measures taken to reduce the environmental impacts of mineral waste.

2.6.1 Tailings Management Policy & Implementation

Additional credit may be granted for publicly available evidence.

For your process tailings storage facilities, please address the three parts of this question comprising (i) the number of facilities you manage; (ii) the main aspects of your management policies; and (iii) any incidents related to your tailings management in the recent past.

❍ Coverage

How many tailings facilities does your company currently manage? If you report on these figures publicly, please provide supporting evidence or attach weblink.

Active operations	(number of facilities)
Closed operations	(number of facilities)

Policy

Please indicate which aspects are included in your policy (or set of policies) covering your owned or operated tailings management facilities. Please attach supporting evidence for each of the following aspects included in the policy. Please also indicate the coverage of the policy.

- ❏ Avoidance of riverine tailings disposal in new mine projects
- ❏ Avoidance of submarine tailings disposal in new mine projects
- ❏ Site selection, design & construction to minimise impacts and risks
- ❏ Life-of-mine tailings storage facility plans
- ❏ Development and maintenance of tailings operating manuals
- ❏ Procedures for decommissioning & closure of tailings facilities
- ❏ Audit and assessment of tailings facility management

The policy covers

% of our owned or operated tailings management facilities

Incidents

Have you experienced any of the following incidents in the last four years? For each incident experienced, please provide a brief description of the issue and your process of resolution in the comment box below. Please also indicate in the comment box if you have not experienced any such incidents.

- ❏ A failure of a tailings management facility
- ❏ Concerns expressed by a local community concerning tailings management
- ❏ Citation, fine or penalty relating to failure to meet legislative requirements for tailings management facilities

- ❍ We do not have management policies in place that cover any of the above aspects for our owned or operated tailings management facilities.
- ❍ Not applicable. Please provide an explanation in the comment box below.
- ❍ Not known

Info Text:

Question Rationale Mining activities produce waste rock, and processing activities produce tailings. Effective waste rock management is needed to minimize the impact on local people, the workforce and the environment. The fundamental objective of mine tailings storage facilities is to provide safe, stable, and economical tailing storage, presenting negligible public health and safety risks and acceptably low social and environmental impacts during operation and post closure. Through this question we assess the exhaustiveness of a company’s tailings management approach. Key Definitions Tailings: Fine-grained materials from ore and residues of chemical reagents used in the separation process, all part of a slurry. Active operations: Mines currently in operation and generating mineral processing tailings. Closed operations: Mines currently closed but which have previously generated mineral processing tailings and where tailings residues and dams remain. Riverine tailings disposal: Discharge of mine tailings into river waters. (Sub) Marine tailings disposal: Disposal of mine tailings into marine waters via a pipeline. Life-of-mine tailings storage facility plan: A plan outlining how and where tailings will be stored over the life of the operation, the estimated budget and schedule, and how construction will be staged. At the individual mine, a tailings operating manual is required. Tailings operating manual: A manual to guide and assist the tailings storage facility operators with the daily operation, as well as with forward planning of the facility's operation and maintenance. Monitoring reports are prepared annually and are accessible by stakeholders. Audit and assessment: Refers to the governance of tailings management facilities that includes an assurance program for each phase providing, among other things, for the frequency and scope of the various levels of inspections, audits and reviews. Assurance programs should specify appropriate milestones for and frequency of independent review by suitably qualified professionals. Owned or operated tailings facilities: Total number of both active and closed operations Failure of a tailings management facility: Includes loss of containment, the overspill of tailings dam, breach of the tailings dam, and slope failure in a tailings dam. Data Requirements Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering each of the following aspects of this question: - Number active tailings facilities currently managed by the company. References

GRI Standards 306-2 & 306-3 & 103 are relevant for this question. ICMM Review of Tailings Management Guidelines and Recommendations for Improvement (December 2016)

2.6.2 ARD Management

Regarding the management of Acid Rock Drainage (ARD), please tick the options below that are true for at least 80% of the mines owned or operated by your company. Please consider only those mines where ARD is an issue. In addition, please indicate what proportion of mineral waste is geochemically reactive.

- ❍ Acid Rock Drainage (ARD)
  Please tick the options below that are true for at least 80% of the mines owned or operated by your company. Please consider only those mines where ARD is an issue. Please provide supporting evidence for the marked options.
  - ❏ ARD risk is evaluated in the explorations phase
  - ❏ An ARD Management plan for site operations is developed during the feasibility phase
  - ❏ An ARD Management plan for closure is developed during the feasibility phase
  - ❏ Mining activities can only proceed if closure planning conducted during the feasibility phase demonstrates that ARD can be managed from both technical and economic perspective
  - ❏ The company publicly reports on potential ARD sources such as waste rock and tailings at the individual mines

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

  % of the mineral waste
- ❍ None of the above is true for at least 80% of the mines owned or operated by our company.
- ❍ Not applicable. Please provide an explanation in the comment box below.
- ❍ Not known

Info Text:
Question Rationale In the past, mining activities that damaged ecosystems and heavily impacted communities were largely condoned. Today, poor practices cannot be tolerated if mining is to be sustainable. Where Acid Rock Drainage (ARD) characterization and management has been poor, high remediation and treatment costs continue to impact the profitability of mining companies. While the cost of ARD management during operations can be significant, it is often small in comparison with the long-term costs that would otherwise be incurred. Successful management of ARD is vital to ensuring that mining activities meet increasingly stringent environmental regulations and community expectations and that the company's reputation is maintained. With this question, we assess how companies deal with ARD in their mines. Key Definitions Acid Rock Drainage (ARD): Discharge that occurs as a result of oxidation of sulfide minerals contained in rock that is exposed to air and water. For the purposes of this question, it also includes effects arising from acid mine drainage, or acid and metalliferous drainage (AMD), from metal, coal or other mines. ARD Management plan: An integration of management approaches including characterization, flow assessment and estimates, operation of treatment facilities, and other relevant engineering design processes and operational management systems. Geo-chemically reactive: Mineral waste that is potentially acid generating or metal leaching. We recognize that there are a variety of systems that could be used by a mining company to classify or characterize this. Our intent is to credit companies that understand and can quantify the scale of their exposure to this issue. Data Requirements Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted.
- 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 306-2 & 103 are relevant for this question.

2.6.3 MSA Mineral Waste 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

2.7 Water Related Risks

The availability of water and its qualitative properties are fundamental aspects of high water-consuming industries. Vast amounts of water are used for cooling processes in power generation and in fiber production. For mining companies and the beverage industry, water is indispensable. High demand for water competes with water consumption for agriculture and municipal use in areas where it is a scarce resource, having financial consequences for high-consumption industries. The situation may intensify in the future due to the increasing global population, and the consequences of climate change. The water-related risk criterion identifies companies with high exposure, tests their managerial capabilities in water management and evaluates their performance in water consumption.

2.7.1 Exposure to Water Stressed Areas

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

❍ Yes, we systematically track and map our plant water usage with a comprehensive water tool taking into account *local* water stress. Please note that to be able to evaluate the other questions in this criterion, we expect clear evidence of your mapping in this question showing that the company is taking water stress into account at a local level.

	in water-stressed areas (e.g. <1700 m3/(person*year))
% of production plants in last FY *(mandatory)*	
% of Cost of goods sold (COGS) in last FY *(if applicable)*	

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

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

❍ Not known

Info Text:
Question Rationale The rationale for the following questions is twofold: (i) determining the exposure of the organization to water-related risks and (ii) determining if the organization has a system in place enabling awareness of its own exposure to water-related risks. We expect the company to use a generally accepted water risk tool or provide similar evidence that water risk mapping has been done on a local / plant-level detail.Key Definitions Water stress: “When withdrawals are greater than 20% of total renewable resources, water stress often is a limiting factor on development; withdrawals of 40% or more represents high stress. Similarly, water stress may be a problem if a country or region has less than 1,700 m3 yr-1 of water per capita (Falkenmark and Lindh, 1976).” Source: IPCC Report 2001 Other acceptable definitions of water-stressed areas include: - "High water-stressed areas", as defined by the WBCSD Global Water Tool - "High Risk" or "Extremely High Risk" areas, as mapped by WRI's Aqueduct Global Water Tool - "High Risk" or "Extremely High Risk" areas, as mapped by Water Footprint Network Data Requirements Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. - The supporting documents do not need to be available in the public domain. References GRI Standard 303-1 is relevant for this question.

2.7.2 Quantity & Quality-Related Water Risks

How does your company manage risks with regard to the available quantity and quality of water relevant for your operations? At corporate level, we have the overview of the following measures (please tick only if the statement is valid **for the majority of your production plants/sites located in water-stressed areas** and provide supporting evidence).
If you do not have any production plants in water-stressed areas, please indicate which type of risk management measures have generally been taken with regards to water-related risks at your company.

❍ ❏ Corporate water management policy and plan in place, please specify:

❏ Systematic tracking and monitoring of availability at local level, please specify:

❏ Estimates of future changes in water availability at local level, please specify:

❏ Scenario analysis with potential impact on operations, please specify:

❍ We have already taken some measures, though **not** for the **majority** of our productions plants/sites in water-stressed areas.

❍ We do not manage this at group level.

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

❍ Not known

Info Text:
Question Rationale As water is becoming a more scarce resource, risks related to both the quality and quantity of available water have become of great importance for companies' operations. With this question, we assess how companies manage quantity and quality-related water risks that are relevant for their operations. 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. For companies with exposure to water-stressed areas - indicate policies or risk management measures that apply to the majority of the plants/sites located in water-stressed areas. For companies with NO exposure to water-stressed areas - this question needs to be answered by all companies as it also assesses preparedness for future changes in conditions (both in terms of company structure and geographical conditions). Please indicate any policies or risk management measures that have been taken on a corporate level relating to water stress or water-related risks. References GRI Standard 303-1 is relevant for this question.

2.7.3 Water-Related Regulatory Changes & Pricing Structure

How does your company manage water-related risks in terms of regulatory changes and potential changes in price structure (e.g. water tariffs, withdrawal restrictions, discharge standards and discharge tariffs)? At the corporate level, we track and monitor the following (please tick only if the statement is valid **for the majority of your production plants/sites located in water-stressed areas** and provide supporting evidence).
If you do not have any production plants in water-stressed areas, please indicate which type of risk management measures have generally been taken with regards to water-related risks at your company.

- ❍ ❑ Regulatory changes at the local level, please specify:
  - ❑ Estimates of future potential regulatory changes on a local level, please specify:
  - ❑ Scenario analysis with potential impact of regulatory or tariff changes on operations at local level, please specify:
- ❍ We have already taken some measures, though **not** for the **majority** of our production plants/sites in water-stressed areas.
- ❍ We do not manage this at group level.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale Potential regulatory changes and changes in price structure (e.g. water tariffs, withdrawal restrictions, etc.) increase risks of companies' operations. With this question, we assess how companies manage these risks. 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. For companies with exposure to water-stressed areas - indicate policies or risk management measures that apply to the majority of the plants/sites located in water-stressed areas. For companies with NO exposure to water-stressed areas - this question needs to be answered by all companies as it also assesses preparedness for future changes in conditions (both in terms of company structure and geographical conditions). Please indicate any policies or risk management

measures that have been taken on a corporate level relating to water stress or water-related risks. References GRI Standard 303-1 is relevant for this question.

2.7.4 Water-Related Stakeholder Conflicts

How does your company manage stakeholder conflicts concerning water resources? Please tick only if the statement is valid **for the majority of your production plants/sites located in water-stressed areas** and provide supporting evidence.
If you do not have any production plants in water-stressed areas, please indicate which type of risk management measures have generally been taken with regards to water-related risks at your company.

- ❍ ❑ Systematic tracking and monitoring of existing stakeholder conflicts, please specify:
  - ❑ Estimates of future potential stakeholder conflicts, please specify:
  - ❑ Scenario analysis with potential impact of stakeholder conflicts on operations, please specify:
  - ❑ Active engagement with key stakeholders (local communities, NGOs, government bodies, large water users, etc.), please specify:
  - ❑ Participation in integrated watershed management initiative in locations with key operations, please specify:
- ❍ We have already taken some measures, though **not** for the **majority** of our production plants/sites in water-stressed areas.
- ❍ We do not manage this at group level.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale In water risk management, stakeholder conflicts are a key risk to take into consideration. With this question, we assess the management of conflicts with stakeholders, as plant closures have been forced upon corporations due to lack of communication/information from local populations/politics. 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. For companies with exposure to water-stressed areas - indicate policies or risk management measures that apply to the majority of the plants/sites located in water-stressed areas. For companies with NO exposure to water-stressed areas - this question needs to be answered by all companies as it also assesses preparedness for future changes in conditions (both in terms of company structure and geographical conditions). Please indicate any policies or risk management measures that have been taken on a corporate level relating to water stress or water-related risks. References GRI Standard 303-1 is relevant for this question.

2.7.5 Business Impacts of Water Related Incidents

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

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

Incidents	Currency	FY 2017	FY 2018	FY 2019	FY 2020
Total actual and opportunity costs (e.g. forgone income) from water-related incidents					

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

❍ Not known

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

2.7.6 MSA Water Related Risks

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 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:
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		

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		
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 Fatalities

Additional credit may be granted for publicly available evidence.

Please complete the following table with the number of **work-related fatalities** for employees and contractors.

❍

Fatalities	FY 2017	FY 2018	FY 2019	FY 2020	Please explain trend
Employees					
Contractors					

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.

❍ We do not track employee and contractor fatalities.

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

❍ Not known

Info Text:
Question Rationale Keeping track of work-related injuries and fatalities should cover a company's entire operations, covering both internal employees and external contractors. This is crucial for ensuring that legal requirements are met, that problematic and/or dangerous operations can be identified, and that safety measures can be improved.   Key Definitions Work-related fatalities: The death of a worker arising from an occupational disease or injury sustained or contracted while performing work that is controlled by the organization or that is being performed in workplaces that the organization controls. Contractor: Persons or organizations working onsite or offsite on behalf of and organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors. Data Requirements Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Number of work-related fatalities for employees

and contractors for at least the most recent reported year. References GRI Standard 403-9 is relevant for this question.

3.7.2 Lost-Time Injury Frequency Rate (LTIFR) - Employees

This question requires publicly available information.

Please provide your company's lost-time injury frequency rate for employees (per one million hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company’s LTIFR for employees is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.
If you only track LTIFR on a consolidated basis, without distinguishing between employees and contractors, please use this question to report the consolidated number.

❍

LTIFR	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Employees ❍ LTIFR ❍ LITR	n/million hours worked				
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 have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We only track lost-time injury frequency rate (LTIFR) on a consolidated basis.
Please provide the combined figures in the table above and mark "Not Applicable" in the next question (Lost-Time Injuries Frequency Rate (LTIFR) - Contractors).

❍ Alternative Metric
Please provide your company's Lost Workday Rate (LWR) or Days Away/Restricted or Transfer Rate (DART) for employees (per 200,000 hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company’s LWR or DART for employees is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Employees ❍ Lost Workday Rate ❍ Days Away Restricted Transfer Rate	n/200,000 hours worked				

Alternative Metric	Unit	FY 2017	FY 2018	FY 2019	FY 2020
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 have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We only track DART or LWR on a consolidated basis.
Please provide the combined figures in the table above and mark "Not Applicable" in the next question (Lost-Time Injuries Frequency Rate (LTIFR) - Contractors).

❍ We do not track any of these metrics (LTIFR, DART or LWR) for our 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. Lower performance not only poses a threat to a company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. We expect companies to keep track of the lost time injuries of their employees and to prevent exacerbation of the injuries. Key Definitions Lost-time injuries frequency rate (LTIFR): Any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled work day/shift. The LTIFR is the number of lost-time injuries per million hours worked, calculated using the formula: LTIFR=(Number of lost-time injuries) / (Total hours worked in accounting period) x 1'000'000 Data Requirements If your company combines LTIFR for employees and contractors, then please answer this question combining the two figures and mark the question "Lost-Time Injuries Frequency Rate (LTIFR) - Contractors" as "Not Applicable". Disclosure requirements for public question: Publicly available evidence covering the following aspect of this question must be included: - Employee Lost-Time Injury Frequency Rate (LTIFR) for at least the most recent reported year OR - Employee Days Away/Restricted or Transfer Rate (DART) for least the most recent reported year OR - Employee Lost Workday Rate (LWD) for least the most recent reported year. Please note: if Lost-Time Injury Frequency Rate (LTIFR) is only tracked a consolidated basis (employees and contractors combined) the combined rate for at least the most recent reported year should be provided. 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 is relevant for this question.

3.7.3 Lost-Time Injury Frequency Rate (LTIFR) - Contractors

Additional credit may be granted for publicly available evidence.

Please provide your company's lost-time injury frequency rate for contractors (per one million hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company’s LTIFR for contractors is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.
If you only track LTIFR on a consolidated basis, without distinguishing between employees and contractors, please mark this question as "**Not applicable**" and use the LTIFR - Employees question to report the consolidated number.

❍

LTIFR	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Contractors ❍ LTIFR ❍ LITR	n/million work hours worked				
Data coverage (as % of contractors, operations or revenues)	percentage of: ❍ Contractors ❍ Operations ❍ Revenues				

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

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

❍ Alternative Metric:

Please provide your company's Lost Workday Rate (LWR) or Days Away/Restricted or Transfer Rate (DART) for contractors (per 200,000 hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company’s LWR or DART for contractors is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Employees ❍ Lost Workday Rate ❍ Days Away Restricted Transfer Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Contractors ❍ Operations ❍ Revenues				

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

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

❍ We do not track any of these metrics (TRIFR, TRIR or AFR) for our contractors.

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

❍ Not known

Info Text:
Question Rationale Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to the company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. We expect companies to keep a track of the lost time injuries of their contractors to restrict the occurrence of such events and ensure overall safety across the supply chain. Key Definitions Lost-time injuries frequency rate (LTIFR): A lost time injury is defined as any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled work day/shift. LTIFR ONLY counts the lost time on the company's premises for contractors. The LTIFR is the number of lost-time injuries per million hours worked, calculated using the formula: LTIFR=(Number of lost-time injuries) / (Total hours worked in accounting period) x 1'000'000 Contractor: Persons or organizations working onsite or offsite on behalf of and organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors. Data Requirements If your company combines LTIFR for employees and contractors, then please answer "Lost-Time Injuries Frequency Rate (LTIFR) - Employees" combining the two figures, mark "Lost-Time Injuries Frequency Rate (LTIFR) - Contractors" as "Not Applicable" and explain in the comment box. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Contractor Lost-Time Injury Frequency Rate (LTIFR) for at least the most recent reported year. 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 is relevant for this question.

3.7.4 Total Recordable Injury Frequency Rate (TRIFR) - Employees

This question requires publicly available information.

Please provide your company's total recordable injury frequency rate for employees (per one million hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company's TRIFR for employees is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided. If you only track TRIFR on a consolidated basis, without distinguishing between employees and contractors, please use this question to report the consolidated number.

❍

TRIFR	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Employees	n /million work h				

TRIFR	Unit	FY 2017	FY 2018	FY 2019	FY 2020
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 have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:

❏ We only track total recordable injury frequency rate (TRIFR) on a consolidated basis.
Please provide the combined figures in the table above and mark "Not Applicable" in the next question (Total Recordable Injury Frequency Rate (TRIFR) - Contractors).

❍ Alternative Metric:
Please provide your company's Total Recordable Incident Rate or Accident Frequency Rate for employees (per 200,000 hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company's TRIR or AFR for employees is equal to zero for one or more fiscal years, this data will *only* be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Employees ❍ Total Recordable Incident Rate ❍ Accident Frequency Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Employees ❍ Operations ❍ Revenues				

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

❏ We only track total recordable incident rate (TRIR) or Accident Frequency Rate (AFR) on a consolidated basis.
Please provide the combined figures in the table above and mark "Not Applicable" in the next question (Total Recordable Injury Frequency Rate (TRIFR) - Contractors).

❍ We do not track any of these metrics (TRIFR, TRIR or AFR) for our employees.

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

❍ Not known

Info Text:
Question Rationale Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to a company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. We expect companies to keep track of the occupational injuries suffered by their employees and prevent exacerbation of the injuries. Key Definitions Total Recordable Injury Frequency Rate (TRIFR): Total number of recordable injuries per million work hours. TRIFR can be calculated using the formula: TRIFR = (Number of events in the accounting period) / (Total hours worked in accounting period) x 1'000'000 Total recordable Incident Rate TRIR: Number of Incidents x 200,000 / total number of hours worked in a year. Please note that TRIR is the same as Total Case Incident Rate (TRCR): Total Case Incident Rate =(Number of OSHA Recordable injuries and illnesses X 200,000) / Employee total hours worked. Accident Frequency Rate: [(Number of injuries in the period)/(Total hours worked during the period)] x 200,000. i.e. the number of injuries per million hours worked. Data Requirements If your company combines TRIFR for employees and contractors, then please answer "Total Recordable Injury Frequency Rate (TRIFR) - Employees" combining the two figures, mark "Total Recordable Injury Frequency Rate (TRIFR) - Contractors" as "Not Applicable" and explain in the comment box. Please note that we are looking for TRIFR per million hours worked. If you use a different unit of measurement (such as a different time frame) please convert this to the specified format.
Disclosure requirements for public question: Publicly available evidence covering one of the following aspect of this question must be included: - Employee Total Recordable Injury Frequency Rate (TRIFR) for at least the most recent reported year. - Employee Total Recordable Incident Rate (TRIR) for at least the last fiscal year. - Employee Accident Frequency Rate (AFR) for at least the last fiscal year. Please note: If TRIFR, TRIR, or AFR is only tracked on a consolidated basis (employees and contractors combined) the combined rate for at least the most recent reported year should be provided. Data consistency If the occupational health & safety performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. If your company reports both TRIFR and one of the alternative metrics, please use the TRIFR as this is the preferred metric. If your company reports one metric for employees and another for contractors, this is acceptable. References GRI Standard 403-9 is relevant for this question. SASB Workforce Health & Safety: Total recordable incident rate as per the U.S. Occupational Safety and Health Administration (OSHA).

3.7.5 Total Recordable Injury Frequency Rate (TRIFR) - Contractors

Additional credit may be granted for publicly available evidence.

Please provide your company's total recordable injury frequency rate for contractors (per one million hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company's TRIFR for contractors is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

❍

TRIFR	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Contractors	n /million work h				

TRIFR	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Data coverage (as % of contractors, operations or revenues)	percentage of: ❍ Contractors ❍ Operations ❍ Revenues				

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

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

❍ Alternative Metric:
Please provide your company's Total Recordable Incident Rate or Accident Frequency Rate for contractors (per 200,000 hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company's TRIR or AFR for contractors is equal to zero for one or more fiscal years, this data will *only* be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Contractors ❍ Total Recordable Incident Rate ❍ Accident Frequency Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Contractors ❍ Operations ❍ Revenues				

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

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

❍ We do not track any of these metrics (TRIFR, TRIR or AFR) for our contractors.

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

❍ Not known

Info Text:
Question Rationale Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to a company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. We expect companies to keep track of the total injury frequency rate for their contractors to restrict the occurrence of such events and ensure overall safety across the supply chain. Key Definitions Total Recordable Injury Frequency Rate (TRIFR): Total number of recordable injuries per million work hours. TRIFR can be calculated using the formula: TRIFR= (Number of events in the accounting period) / (Total hours worked in the accounting period) x 1'000'000 https://sitemate.com/uk/resources/articles/safety/trifr-calculation/ Total Recordable Incident Rate TRIR: Number of Incidents x 200,000 / total number of hours worked in a year. Please note that TRIR is the same as Total Case Incident Rate (TRCR): Total Case Incident Rate =(Number of OSHA Recordable injuries and illnesses X 200,000) / Employee total hours worked. https://blog.sliceproducts.com/osha-recordable-incident-rate Accident Frequency Rate: [(Number of injuries in the period)/(Total hours worked during the period)] x 200,000. i.e. the number of injuries per 200,000 hours worked. https://sitemate.com/uk/resources/articles/safety/accident-frequency-rate-calculation/ Contractor: Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors. https://www.globalreporting.org/standards/media/1910/gri-403-occupational-health-and-safety-2018.pdf (please see page 6) Data Requirements If your company combines TRIFR for employees and contractors, then please answer "Total Recordable Injury Frequency Rate (TRIFR) - Employees" combining the two figures, mark "Total Recordable Injury Frequency Rate (TRIFR) - Contractors" as "Not Applicable" and explain in the comment box. Please note that we are looking for TRIFR per million hours worked. If you use a different unit of measurement (such as a different time frame) please convert this to the specified format. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Contractor Total Recordable Injury Frequency Rate (TRIFR) for at least the most recent reported year. - Contractor Total Recordable Incident Rate (TRIR) for at least the last fiscal year - Contractor Accident Frequency Rate for at least the last fiscal year Data consistency If the occupational health & safety performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. Please note that we only expect your company to report ONE metric only. If your company reports both TRIFT and one of the alternative metrics, please use the TRIFR as this is the preferred metric. If your company reports one metric for employees and another for contractors, this is acceptable. References GRI Standard 403-9 is relevant for this question. Source: https://www.globalreporting.org/standards/media/1913/gri-standards-glossary.pdf

3.7.6 Process Safety Events - Tier 1

Additional credit may be granted for publicly available evidence.

Please provide the number of tier 1 process safety events per one million hours worked. For each row in the table, it is mandatory that the values provided are in the same unit. If the number of tier 1 process safety events is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

❍

Process Safety Events: Tier 1	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
Number per million hours worked	number					
Data Coverage (as % of employees, operations or revenues)	percentage of: ❍ Employees ❍ Operations ❍ Revenues					

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

❑ We report 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 tier 1 process safety events.

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

❍ Not known

Info Text:
Question Rationale Across the extractive industries and materials companies, considerable effort has been directed towards preventing major process safety incidents. Such incidents are characterized as unplanned loss of containment events with the potential for severe consequences, including multiple fatalities, widespread environmental impact and/or significant property damage. The reporting elements below are intended to provide industry-wide indicators for recording predictive events and trends that may identify precursors of process safety incidents which can be addressed through preventative actions. Various industry associations have combined to align approaches to measuring process safety events. These include the American Petroleum Industry (API RP 754), as well as the Center for Chemical Process Safety (CCPS) and the International Association of Oil and Gas Producers (IOGP). These documents describe four tiers providing a range of lagging and leading metrics. Tier 1 has been adopted by many companies and is the common reporting element. Key Definitions A Tier 1 Process Safety Event (on Incident) is commonly defined as an incident which meets the (industry specific) threshold of severity which should be reported as the industry-wide process safety metric. For the Oil & Gas sector: Process Safety Events are defined by API 754 and IOGP 456. They comprise unplanned or uncontrolled release of materials, resulting in one or more specified consequences. Common approaches to reporting of Process Safety Events is described in IPIEACA's Oil & Gas Industry Guidance on Voluntary Sustainability Reporting 2015 (indicator HS5). For the Chemicals industry: Process Safety Events are defined by CEFIC and CCPS. These define process safety incidents based on releases of substances above a certain threshold or when certain consequences occur due to contact with released substances. For the Mining industry there are a variety of approaches adopted among companies. Some of these have been described in ICMM's "Overview of Leading Indicators for Occupational Health and Safety in Mining" (November 2012). Data Requirements Please note that we are looking for the number of tier 1 process safety events per million hours worked. If you use a different unit of measurement (such as a different time

frame) please convert it to the specified format. Target: We require the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Number of tier 1 process safety events per one million hours worked for at least the most recent reported year. Data consistency • If the occupational health & safety performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. References API Recommended Practice 754 (API RP 754) CCPS Process Leading & Lagging Metrics, January 2011 ICMM Overview of Leading Indicators for Occupational Health and Safety in Mining, November 2012 IPIEACA's Oil & Gas Guidance on Voluntary Sustainability Reporting 2015 (indicator HS5)

3.7.7 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

3.8 Asset Closure Management

Mining activities often take place in remote areas with limited development potential. However, by training local people or engaging with other organizations in order to improve local development opportunities, companies can contribute to local development, strengthening their license to operate.

3.8.1 Resource Transformation

Does your company ensure that local communities have other forms of resources and capital once a mine is closed?

❍ Yes, we have a policy covering more than 80% of our owned or managed operations which impact communities. Please attach supporting evidence and indicate below the elements covered by this policy:
  - ❏ Social baseline studies
  - ❏ Mine closure planning prior to mine development
  - ❏ Local capacity development during mine operation
  - ❏ Collaboration with economic diversification programs during mine operation
  - ❏ Social closure impact assessment in the run-up to closure

- ❑ Closure-focused stakeholder engagement
- ❑ Social closure plans
- ❑ Closure related mitigation plans

❍ No, none of the above aspects are covered.

❍ Not applicable. We do not have mining activities in areas where people were living prior to the start of our mining activities. Please provide an explanation in the comment box below.

❍ Not known

Info Text:
Question Rationale While mining activities lead to depletion of a mineral resource, they can also be viewed as the transformation of finite natural capital into other forms of capital. This question focuses on mining activities which take place in remote areas with limited alternative development opportunities. In these instances, once the mine is depleted and closes down, local populations cannot continue with activities that were based on the existence of the mine. With this question we assess how the company promotes the creation of new forms of capital that will replace the revenues generated from the mine. Key Definitions "Community" - in mining industry terms, community is generally applied to the inhabitants of immediate and surrounding areas who are affected by a company's activities. "Local community" - usually indicates a community in which operations are located. The term 'host community' is also sometimes used to place emphasis on the fact that it is the community that accommodates a company's operation until resources are depleted. Data requirements Rather than being interested in concrete examples of local projects we wonder whether your company has developed a systematic approach to ensure sustainability through resource (capital) transformation projects (or similar approaches). One way of approaching this issue is shown in ICMM, Worldbank and UNCTAD's "Resource Endowment Toolkit". Supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. References Australian Government Department of Resources Energy and Tourism – Community Engagement and Development (Leading Practice Sustainable Development Programs For The Mining Industry): https://www.industry.gov.au/sites/default/files/2019-04/lpsdp-community-engagement-and-development-handbook-english.pdf "Resource Endowment Toolkit", http://www.icmm.com/website/publications/pdfs/mining-parterships-for-development/rdi_toolkit

3.8.2 Mine Closure

Does your company have mine closure plans in place?

❍ Yes. Please indicate the rough percentage of mines owned or operated by your company where mine closure plans are implemented (in %):

Additionally, for those mines where closure plans are implemented, please indicate which of the following aspects are covered by at least 80% of the mine closure plans. Please attach supporting evidence for all of the selected aspects:

- ❑ Successful mine completion is part of the feasibility stage of a new mining project
- ❑ Reviews of the mine closure plans are completed together with local stakeholders every time an event such as permit change, mine expansion, or EIA review warrant a review of the mine closure plans
- ❑ The mine closure management plan contains a set of measurable and time-bound performance targets developed and agreed upon together with relevant stakeholders (e.g. local communities, governments) in sustainability-related areas such as: mine design/engineering, employee relations, socio-economic developments, rehabilitation/remediation, post-mined landscape, post-mining land use, and biodiversity.

- ❏ Regular reviews are undertaken to ensure that the scope of work upon which the closure and post-closure cost estimates are based is comprehensive and up-to-date, and incorporates new technologies.
- ❏ Long-term reclamation and closure liabilities are reviewed annually (internally or externally).
- ❏ Incorporation of concurrent reclamation during operations to minimize long-term closure liabilities.
- ❏ In case of divestments, a formal agreement exists between the company and the purchaser, ensuring that the purchaser agrees to fulfill a minimum set of closure requirements is required.
- ❏ In case of divestments, financial provisions are in place to ensure that both the closure requirements can be met and the divesting company is protected from future liability.

❍ None of the above aspects covered by at least 80% of the mine closure plans for mines owned or operated by your company.

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

❍ Not known

Info Text:
Question Rationale Mining companies are under increasing pressure from stakeholders such as local communities, NGOs, and governments to manage the legacy of their mining activities. Unless it is managed appropriately, mine closure can produce substantial post-closure costs and put local ecosystems at risk. By contrast, companies that start planning for mine closure at the very beginning of a mining project while including local communities can gain the support and trust of the community and thereby strengthen their license to operate as well as reduce post-closure costs. Our question assesses whether companies have comprehensive mine closure plans in place. Data Requirements Supporting evidence: - The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. - Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information. - The supporting documents do not need to be available in the public domain.

3.8.3 MSA Asset Closure 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

3.9 Living Wage

Over the last decades, governments around the world have enacted minimum wages to ensure a wage floor for all workers in their respective countries. In principle, the minimum wage could be expected to ensure workers and their families the minimum threshold of pay required to cover basic needs. However, minimum wage policies have proven to be less effective than originally intended due to the fact that the minimum wage is often much lower than the living wage. The term living wage refers to the minimum salary received by workers to cover their basic needs as well as those of their families. These basic needs include (but are not limited to) food, clothing, housing, health care and education.
The living wage criterion has been introduced for selected industries that, due to the relatively high percentage of low-pay workforce in their operations or in their supply chain, are particularly exposed to labour issues. The criterion aims at identifying those companies that have adopted a living wage methodology to ensure that their employees/ suppliers/ contractors and/or franchisees are paid a living wage. From an investor perspective, companies paying a living wage not only reduce their risk exposure to labour issues but also sustain long-term growth through the following factors:
- Lower employee turnover
- Lower absenteeism
- Increased productivity
- Improved customer satisfaction
- Greater ability to attract and retain talent

3.9.1 Living Wage Commitment

Additional credit may be granted for publicly available evidence.

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

- ❍ We have a measurable and time-bound public commitment to assess whether the employees of our own our operations/contractors/suppliers/franchisees are paid a living wage.
- ❍ We have a measurable and time-bound public commitment to pay the employees of our own operations/ suppliers/contractors/franchisees a living wage.
- ❍ We have made an internal measurable and time-bound commitment to assess whether employees of our own operations/contractors/suppliers/franchisees are paid a living wage which is not yet public.
- ❍ No, we do not have a public commitment to pay our employees/contractors/ suppliers/franchisees a living wage *or* to assess if they are paid a living wage.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:
Question Rationale The purpose of this question is to evaluate whether your company has made a commitment to assess the wage level, or pay a living wage, to the employees of your own operations/suppliers/contractors/ franchisees. Key Definitions Living wage: Minimum pay received for the basic number of working hours and required to ensure coverage of workers and their families' basic needs. The living wage consists of the base salary and excludes bonuses and overtime (Fair Wage Network). For the purpose of this question, the living wage methodology should include at least the following three basic expenses (all): food, housing and clothing. Additional expenses include, but are not limited to, health, transportation, personal care Items, childcare and education. Minimum wage: The minimum amount of remuneration that an employer is required to pay all wage earners for the work performed during a given period, which cannot be reduced by collective agreement or an individual contract (International Labour Organization). This definition refers to the binding nature of minimum wages, regardless of the method of fixing them. Minimum wages can be set by statute, decision of a competent authority, a wage board, a wage council, or by industrial or labour courts or tribunals. Minimum wages can also be set by giving the force of law to provisions of collective agreements. Following this definition, minimum wages exist in more than 90 per cent of the International Labour Organisation's (ILO) member States. (International Labour Organization). Please note that in this question, we are specifically assessing whether

companies have a commitment to assess whether they pay a living wage, not the minimum wage. Evidence of adhering to the minimum wage will be not accepted in this question. “We have a public commitment to assess whether our employees/contractors/suppliers/franchisees are paid a living wage”. By “assess” we mean does your company have a commitment to actively calculate whether their (employees, contractors etc) are paid a living wage using a living wage methodology. A commitment to pay these groups a living wage is the following step after conducting the living wage assessment, to close the gap in those countries where the pay is not at the living wage, and pay a living wage to those groups. Data requirements Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: a public commitment to assess whether the employees of your own operations/contractors/suppliers/franchisees are paid a living wage or a public commitment to pay the employees of your own operations /suppliers/contractors/ franchisees a living wage. Please note to receive additional credit a publicly available commitment is required for one or more of the following: employees, contractors, suppliers or franchisees. Please provide evidence that your commitment is available in your public reporting or on your corporate website. If your commitment is not yet publicly available, please tick the third box “We have made a commitment to assess whether our employees/contractors/suppliers/franchisees are paid a living wage which is not yet public” and attach supporting evidence. Please note options ticked without a document providing evidence will not be accepted. Examples IKEA: “As well as being an accredited Living Wage employer, IKEA UK has been a Principal Partner of the Living Wage Foundation since April 2016. All our co-workers are paid a meaningful wage that truly supports the cost of living, regardless of their age or gender”. https://www.ikea.com/gb/en/doc/general-document/ikea-gender-pay-gap-report-2017-pdf__1364529772235.pdf Hypothetical example: “We, Company A, pledged in 2019 to assess whether our employees across our operations are paid a living wage by 2021.” If your company has a commitment to assess whether a group is paid a living wage AND a commitment to pay a group a living wage, please mark the second option, a commitment to pay a living wage. Please note to receive credit for a public commitment your company needs to have made the commitment to one or more groups (employees of own operations/suppliers/contractors/franchisees). References Organizations and institutions that calculate living wage thresholds include but are not limited to: Fair Wage Network http://fair-wage.com/ Living Wage Foundation https://www.livingwage.org.uk/accredited-living-wage-employers https://www.livingwage.org.uk/sites/default/files/Living-wage-calculations%5B1%5D_0_0.pdf MIT - Living Wage Calculator http://livingwage.mit.edu/ Ethical Trading Initiative https://www.ethicaltrade.org/act-initiative-living-wages Asia Floor Wage Alliance https://asia.floorwage.org/ Anker Methodology- BSCI standard audits https://www.amfori.org/sites/default/files/Annex%209%20How%20to%20Promote%20Fair%20Remuneration.pdf Business for Social Responsibility (BSR) https://www.bsr.org/en/our-insights/blog-view/why-is-living-wage-so-complex https://www.bsr.org/en/our-insights/blog-view/implementing-a-living-wage-program

3.9.2 Living Wage Methodology

Additional credit may be granted for publicly available evidence.

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

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

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

Groups	Coverage of your living wage assessment
❍ Own operations/ Employees ❍ Not Applicable	❍ >75% of FTEs or business operations ❍ 50-75% of FTEs or business operations ❍ 25-50% of FTEs or business operations ❍ 25-10% of FTEs or business operations ❍ <10% of FTEs or business operations ❍ No assessment completed
❍ Suppliers ❍ Not Applicable	❍ >75% of critical tier 1 suppliers ❍ 75-50% of critical tier 1 suppliers ❍ 50-25% of critical tier 1 suppliers ❍ 25-10% of critical tier 1 suppliers ❍ <10% of critical tier 1 suppliers ❍ No assessment completed
❍ Contractors ❍ Not applicable	❍ >75% of contractors ❍ 75-50% of contractors ❍ 50-25% of contractors ❍ 25-10% of contractors ❍ <10% of contractors ❍ No assessment completed
❍ Franchisees ❍ Not Applicable	❍ >75% of franchisees ❍ 75-50% of franchisees ❍ 50-25% of franchisees ❍ 25-10% of franchisees ❍ <10% of franchisees ❍ No assessment completed

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

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

❍ Not Known

Info Text:
Question Rationale The purpose of this question is to assess whether your company uses a living wage methodology to assess the wage level of your own employees, contractors, suppliers or franchisees and ensure that they are paid a living wage. Key Definitions Living wage: Minimum pay received for the basic number of working hours and required to ensure coverage of workers and their families' basic needs. The living wage consists of the base salary and excludes bonuses and overtime (Fair Wage Network). For the purpose of this question, the living wage methodology should include at least the following three basic expenses (all): food, housing and clothing. Additional expenses include, but are not limited to, health, transportation, personal care items, childcare and education. Minimum wage: The minimum amount of remuneration that an employer is required to pay wage earners for the work performed during a given period, which cannot be reduced by collective agreement or an individual contract (International Labour Organization) This definition refers to the binding nature of minimum wages, regardless of the method of fixing them. Minimum wages can be set by statute, decision of a competent authority, a wage board, a wage council, or by industrial or labour courts or tribunals. Minimum wages can also be set by giving the force of law to provisions of collective

agreements. Following this definition, minimum wages exist in more than 90 per cent of the International Labour Organisation's (ILO) member States.(International Labour Organization) Data Requirements Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: public disclosure of the living wage methodology used by the company. If your company uses a third-party living wage methodology, please provide evidence that the name of the methodology is available in your public reporting or on your corporate website. Please note that in this question, we are specifically assessing whether companies use a living wage methodology to assess whether they pay a living wage, not the minimum wage. Evidence of adhering to the minimum wage will be not accepted in this question. Please mark the groups for which you do not have the question in your criterion as Not Applicable in the table. For example, if you have the Living Wage Methodology and Living Wage Supplier questions only, please mark the coverage of Employees, Contractors and Franchisees as 'Not Applicable' in the relevant dropdowns. Please only answer the coverage for which the groups of questions your industry has. If you do not have a living wage methodology and therefore no coverage please mark 'No assessment'. References Organizations and institutions that calculate living wage include but are not limited to: Fair Wage Network http://fair-wage.com/ Living Wage Foundation https://www.livingwage.org.uk/accredited-living-wage-employers https://www.livingwage.org.uk/calculation MIT - Living Wage Calculator http://livingwage.mit.edu/ Ethical Trading Initiative https://www.ethicaltrade.org/act-initiative-living-wages Asia Floor Wage Alliance https://asia.floorwage.org/ Anker Methodology- BSCI standard audits https://www.amfori.org/sites/default/files/Annex%209%20How%20to%20Promote%20Fair%20Remuneration.pdf Business for Social Responsibility (BSR) https://www.bsr.org/en/our-insights/blog-view/why-is-living-wage-so-complex https://www.bsr.org/en/our-insights/blog-view/implementing-a-living-wage-program

3.9.3 Living Wage Employees

Has your company conducted a living wage assessment of your employees in the last fiscal year to ensure that they are paid a living wage?

❍ Yes, we have conducted a living wage assessment of our employees in the last fiscal year.
Supporting evidence:

A. Country	B. Largest countries by number of employees	C. Wage exposure	D. Hourly living wage estimate
	Which are the three countries where the largest number of your own employees are located?	What percentage of your employees based in this country earn an hourly wage which is lower than the hourly living wage of this country?	What is your hourly living wage estimate for this country for a single adult individual employed full-time without children?

A. Country	B. Largest countries by number of employees	C. Wage exposure	D. Hourly living wage estimate
Country 1	Country name: Percentage of FTEs based in this country out of total FTEs:	Please select one of the following options: ❍ 100% of our own employees based in this country are paid an hourly wage equal or higher than the living wage of this country. ❍ We have calculated the percentage of our employees based in this country who are paid an hourly wage below the hourly living wage of this country: ❍ We have not calculated the hourly living wage of this country. Please provide the percentage of your employees based in this country who are paid the hourly minimum wage (see the definition in the information text of this question): ❍ Not Known	Please convert your living wage estimate in US dollars at the exchange rate of your fiscal year-end date. **Hourly** living wage for a single adult individual employed full-time without children: Currency: USD - US Dollars / hour

A. Country	B. Largest countries by number of employees	C. Wage exposure	D. Hourly living wage estimate
Country 2	Country name: Percentage of FTEs based in this country out of total FTEs: ❑ Not applicable: more than 95% of our employees are based in country 1.	Please select one of the following options: ❍ 100% of our own employees based in this country are paid an hourly wage equal or higher than the living wage of this country. ❍ We have calculated the percentage of our employees based in this country who are paid an hourly wage below the hourly living wage of this country: ❍ We have not calculated the hourly living wage of this country. Please provide the percentage of your employees based in this country who are paid the hourly minimum wage (see the definition in the information text of this question): ❍ Not Known	Please convert your living wage estimate in US dollars at the exchange rate of your fiscal year-end date. **Hourly** living wage for a single adult individual employed full-time without children: Currency: USD - US Dollars / hour

A. Country	B. Largest countries by number of employees	C. Wage exposure	D. Hourly living wage estimate
Country 3	Country name: Percentage of FTEs based in this country out of total FTEs: ❑ Not applicable: more than 90% of our employees are based in countries 1 and 2.	Please select one of the following options: ❍ 100% of our own employees based in this country are paid an hourly wage equal or higher than the living wage of this country. ❍ We have calculated the percentage of our employees based in this country who are paid an hourly wage below the hourly living wage of this country: ❍ We have not calculated the hourly living wage of this country. Please provide the percentage of your employees based in this country who are paid the hourly minimum wage (see the definition in the information text of this question): ❍ Not Known	Please convert your living wage estimate in US dollars at the exchange rate of your fiscal year-end date. **Hourly** living wage for a single adult individual employed full-time without children: Currency: USD - US Dollars / hour

❍ No, we have not conducted a living wage assessment of our employees in the last fiscal year.

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

❍ Not known.

Info Text:
Question Rationale The purpose of this question is to assess whether your company uses a living wage methodology to assess the wage level of your own employees, contractors, suppliers or franchisees and ensure that they are paid a living wage. Key Definitions Living wage: Minimum pay received for the basic number of working hours and required to ensure coverage of workers and their families' basic needs. The living wage consists of the base salary and excludes bonuses and overtime (Fair Wage Network). For the purpose of this question, the living wage methodology should include at least the following three basic expenses (all): food, housing and clothing. Additional expenses include, but are not limited to, health, transportation, personal care Items, childcare and education. Minimum wage: The minimum amount of remuneration that an employer is required to pay wage earners for the work performed during a given period, which cannot be reduced by collective agreement or an individual contract (International Labour Organization). This definition refers to the binding nature of minimum wages, regardless of the method of fixing them. Minimum wages can be set by statute, decision of a competent authority, a wage board, a wage council, or by industrial or labour courts or tribunals. Minimum wages can also be set by giving the force of law to provisions of collective agreements. Following this definition, minimum wages exist in more than 90 per cent

of the International Labour Organisation's (ILO) member States. (International Labour Organization) Data Requirements 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 Organizations and institutions that calculate living wage include but are not limited to: Fair Wage Network : http://fair-wage.com/ Living Wage Foundation : https://www.livingwage.org.uk/accredited-living-wage-employers https://www.livingwage.org.uk/calculation MIT - Living Wage Calculator : http://livingwage.mit.edu/ Ethical Trading Initiative : https://www.ethicaltrade.org/act-initiative-living-wages Asia Floor Wage Alliance : https://asia.floorwage.org/

3.9.4 Living Wage Contractors

Has your company conducted a living wage assessment of your current contractors in the last three fiscal years to ensure that they pay their employees a living wage?

❍ Yes, we have conducted a living wage assessment on our current contractors in the last three fiscal years.
Please note:
1. Contractors that have been assessed multiple times in the last three fiscal years should be counted only once in order to avoid double counting.
2. Contractors that have been assessed in the last three fiscal years but are no longer contractors of your company should be excluded from the count.
Supporting evidence:

% of current contractors assessed in the last three fiscal years:	
A. Number of current contractors assessed in the last three fiscal years:	
B. Total number of current contractors:	
C. Percentage of current contractors assessed in the last three fiscal years (A/B): Please note: this value should not exceed 100%	

❑ We are able to quantify the percentage of workers directly employed and/or contracted by our assessed contractors who earn less than the living wage of the country (countries) in which the workers operate.
Please specify:

❍ No, we have not conducted a living wage assessment of our contractors in the last three fiscal years.

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

❍ Not Known.

Info Text:
Question Rationale The purpose of this question is to assess whether your company uses a living wage methodology to assess the wage level of your own employees, contractors, suppliers or franchisees and ensure that they are paid a living wage. Key Definitions Living wage: Minimum pay received for the basic number of working hours and required to ensure coverage of workers and their families' basic needs. The living wage consists of the base salary and excludes bonuses and overtime (Fair Wage Network). For the purpose of this question, the living wage methodology should include at least the following three basic expenses (all): food, housing and clothing. Additional expenses include, but are not limited to, health, transportation, personal care Items, childcare and education. Minimum wage: The minimum amount of remuneration that an employer is required to pay wage earners for the work performed during a given period, which cannot be reduced by collective agreement or an individual contract (International Labour Organization). This definition refers to the binding nature of minimum wages, regardless of the method of fixing them. Minimum wages can be set by statute, decision of a competent authority, a wage board, a wage council, or by industrial or labour courts or tribunals. Minimum wages can also be set by giving the force of law to provisions of collective

agreements. Following this definition, minimum wages exist in more than 90 per cent of the International Labour Organisation's (ILO) member States.(International Labour Organization) Contractors: Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract subcontractors or independent contractors (GRI). Worker: person that performs work Note 1: The term 'workers' includes, but is not limited to, employees. Note 2: Further examples of workers include interns, apprentices, self-employed persons, and persons working for organizations other than the reporting 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 Organizations and institutions that calculate living wage include but are not limited to: Fair Wage Network : http://fair-wage.com/ Living Wage Foundation : https://www.livingwage.org.uk/accredited-living-wage-employers https://www.livingwage.org.uk/calculation MIT - Living Wage Calculator : http://livingwage.mit.edu/ Ethical Trading Initiative : https://www.ethicaltrade.org/act-initiative-living-wages Asia Floor Wage Alliance : https://asia.floorwage.org/

3.10 Social Impacts on Communities

Extractive industries (e.g. mining, oil & gas) and companies producing basic materials (e.g. steel, aluminum) operate plants and facilities that are potentially hazardous to neighboring areas, negatively impacting the environment, cultural heritage and the health of local people. In some cases, such projects might even require local communities' relocation. To avoid the possibility of conflict, protest, or the cancellation of companies' operating licenses, it is critical to engage with communities at an early stage of the site's activities. Our questions focus on the extent of environmental and social impact assessments conducted by companies for new operations or the extensions of existing operations, their relocation programs and their efforts to prevent social hazards such as alcohol abuse or violence.

3.10.1 Active Community Engagement

Additional credit may be granted for publicly available evidence.

Please provide information related to your company's community consultation activities.

- ❍ How many current production assets have required community consultation? If these figures are publicly reported, please provide supporting evidence or weblink.

  number of current production assets

  % of current production assets

  How many development projects are in the process of community consultation? If these figures are publicly reported, please provide supporting evidence or weblink.

  number of development projects

  % of development programs
- ❍ Our company does not hold any community consultations.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Info Text:

Question Rationale Extractive industries operate assets that require land and access, and that potentially impact affected communities' noise, light, traffic, waste generation and health. To avoid the possibility of conflict, protest, or the cancellation of companies' operating licenses, it is critical to engage with communities at an early stage of the site's activities and to create structures to enable ongoing consultation throughout the life of the asset. The purpose of this question is to understand the experience of your company in consulting with communities and the extent to which this is communicated to other stakeholders. Key Definitions Community consultation: a process of engagement related to operations and projects with affected communities which involves (as a minimum) disclosure of information, and dialogue with persons, groups or communities and their representatives. Affected communities: persons, groups or communities external to the core operations of a project who may be affected by the project or have interest in it. This may include individuals, businesses, communities, local government authorities, local nongovernmental and other institutions, and other interested or affected parties. It also includes local government officials, community leaders and civil society organizations, particularly those who work in or with the affected communities and who have the ability to influence or alter the relationship of the company with affected communities. Current production asset: A distinct asset for the purposes of hydrocarbon or mineral extraction or production in which your company has an economic interest. For the purposes of the question such assets include subsidiary companies, wholly-owned, junior partner, and joint venture interests. It also any assets that may have been placed under care-and-maintenance or is in the process of closure. Development projects: A distinct project for the purposes of hydrocarbon or mineral extraction or production in which your company has an economic interest. Best practice is to commence consultation as early as possible in the life of the project and so we ask for information on consultations that relate to projects that are subject to feasibility study as well as those which where a positive financial investment decision has been made. Data Requirements % of assets: Proportion of the number of assets where there is community consultation, compared to the total number of production assets. % of projects: Proportion of development projects where there is community consultation, compared to the total number of development projects. Publicly reported: Disclosed in an annual financial, sustainability, corporate citizenship or similar public document. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering each of the following aspects of this question: - Number (or percentage) of current production assets that have required community consultation - Number (or percentage) of development projects that are in the process of community consultation References GRI Standard 413-1 is relevant for this question.

3.10.2 Community Consultation Framework & Implementation

Do you have a company-wide consultation policy or framework approach with regards to community consultation?

❍ Yes, and it covers the following aspects:

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:
❏ Identifying affected communities and the range of stakeholders	
❏ Implementing a stakeholder engagement plan	
❏ Providing affected communities with access to relevant information	
❏ Enabling affected communities to express their views on operational and project risks, cultural heritage preservation and other environmental and social impacts and mitigation measures	
❏ Incorporating the views of Affected Communities into operational and project decision-making	

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:
❏ Grievance mechanisms for affected communities, including mechanisms to preserve cultural heritage	
❏ Reporting to affected communities and other stakeholders	

❍ No, we do not have a company-wide consultation framework. Please provide a explanation:

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

❍ Not known

Info Text:
Question Rationale Effective consultation provides opportunities for companies to learn from the experience, knowledge, and concerns of affected communities, as well as to manage their expectations by clarifying the extent of its responsibilities and resources so that misunderstandings and unrealistic demands can be avoided. For the consultation process to be effective, project information needs to be disclosed and explained to the stakeholders, and sufficient time should be allocated for them to consider the issues. Consultation should also be inclusive of various segments of the affected communities, including both women and men, and accessible to the disadvantaged and vulnerable groups within the community. While the conduct of individual community consultations needs to be scaled and designed to specific circumstances, this question addresses the policies and frameworks that your company has in place to guide the initiation and conduct of consultation whenever it comes into contact with affected communities. Key Definitions Consultation policy or framework approach: General principles, guidelines, practices and approaches to be applied by any asset where there is a requirement or identified need for consultation with affected communities. Community consultation: IFC Performance Standard 1 defines this as a two-way process that should: (i) begin early in the process of identifying environmental and social risks and impacts and continue on an ongoing basis as risks and impacts arise; (ii) be based on the prior disclosure and dissemination of relevant, transparent, objective, meaningful and easily accessible information which is in a culturally appropriate local language(s) and format and is understandable for affected communities; (iii) focus inclusive engagement on those directly affected as opposed to those not directly affected; (iv) be free of external manipulation, interference, coercion, or intimidation; (v) enable meaningful participation, where applicable; and (vi) be documented... (and)....tailored to the language preferences of the affected communities, their decision-making process, and the needs of disadvantaged or vulnerable groups." Cultural Heritage: For the purposes of this question cultural heritage refers to (i) tangible forms of cultural heritage, such as tangible movable or immovable objects, property, sites, structures, or groups of structures, having archaeological (prehistoric), paleontological, historical, cultural, artistic, and religious values; (ii) unique natural features or tangible objects that embody cultural values, such as sacred groves, rocks, lakes, and waterfalls; and (iii) certain instances of intangible forms of culture that are proposed to be used for commercial purposes, such as cultural knowledge, innovations, and practices of communities embodying traditional lifestyles. Data Requirements Where your company has a consultation policy or framework approach please attach supporting evidence and indicate in the table which aspects are covered by this, and where this is indicated in the attached documentation. If your company does not have a consultation policy or framework approach, please provide an explanation in the comment box. Supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. References GRI Standard 413-1 is relevant for this question. IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts IFC Performance Standard 8: Cultural Heritage

3.10.3 Relocation Programs

Do you have a corporate approach to project-affected communities' physical and economic resettlement?

❍ Yes, and our approach covers the following aspects:

Aspect:	Please provide supporting evidence for the aspect and indicate the page numbers:
❏ Minimizing the acquisition of land resulting in physical or economic displacement	
❏ Disclosure of displacement eligibility and entitlements as early as possible in project planning	
❏ Fair determination of compensation for land acquisition and other assets	
❏ Development of Resettlement Action Plans for physical displacement	
❏ Development of Livelihood Restoration Plans for economic displacement	
❏ Physical and economic displacement grievance mechanisms	
❏ Periodic audit and assessment of Resettlement Action Plans and/or Livelihood Restoration Plans	

❍ No, we do not have a structured approach to considering relocations/resettlements required due to our company's acitivities.

❍ Not applicable. None of our projects have required physical or economic resettlement in the last ten years. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale Project-related land acquisition restrictions on land use can have adverse impacts on communities and individuals that use this land. With this question, we assess the social aspects the company considers when relocations/resettlements are required for new operations or extensions of existing operations. Key Definitions Land acquisition: includes both outright purchases of property and acquisition of access rights, such as easements or rights of way. Livelihood: refers to the full range of means that individuals, families, and communities utilize to make a living, such as wage-based income, agriculture, fishing, foraging, other natural resource-based livelihoods, petty trade and bartering. Physical displacement: the relocation of people from their homes Economic displacement: loss of assets and/or means of livelihood regardless of whether or not the affected people are physically displaced Data Requirements Where your company has a corporate approach to physical and economic resettlement of project-affected communities please attach supporting evidence and indicate in the table which aspects it covers, and where this is indicated in the attached documentation. If your company does not have a corporate approach to physical and economic resettlement of project-affected communities, please provide an explanation in the comment box. Supporting evidence: - The document(s) you attached will be used to verify your response. - 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

Standard 413-2 is relevant for this question. IFC Performance Standard 5:Land Acquisition and Involuntary Resettlement

3.10.4 Indigenous Peoples & Cultural Preservation

Do you have a corporate approach to engagement with indigenous peoples?

❍ Yes, our approach covers the following aspects:

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:
❏ Identifying affected indigenous peoples	
❏ Understanding the local context for engaging with indigenous peoples	
❏ Principles of good engagement of indigenous peoples	
❏ Free prior and informed consent	
❏ Commitment to protect and preserve cultural heritage from the adverse impacts of local activities	
❏ Grievance mechanisms	
❏ Audit and assessment of relocation / resettlement	

❍ No, we do not engage specifically with indigenous peoples

❍ Not applicable. There are no indigenous peoples in the regions where we operate. Please provide an explanation in the comment box below.

❍ Not known

Info Text:
Question Rationale Indigenous Peoples are social groups that are distinct from mainstream groups in national societies and are often among the most marginalised and vulnerable section of the population. With this question, we assess if and how companies engage with indigenous peoples. Key Definitions Indigenous Peoples: The following general characteristics are partly and/or fully indicative of Indigenous Peoples: self-identification as indigenous; historical continuity with pre-colonial and/or pre-settler societies; a common experience of colonialism and oppression; occupation of, or strong links with, specific territories; distinct social, economic and political systems; distinct language, culture and beliefs from dominant sectors of society; resolve to maintain and reproduce their ancestral environments and distinctive identities. These general criteria are purposely inclusive and meant to encompass the diversity of worldwide indigenous peoples while separating them from other national minorities and providing a basis for the kind of rights they claim. (ICMM 2016 p15) Free Prior and Informed Consent: It is generally recognised that there is no universal definition of free, prior and informed consent (FPIC). However, indicators of an appropriate approach include: provision of information necessary to for informed negotiation; use of mutually acceptable procedures for informed negotiation; ability to make decisions without coercion, intimidation or manipulation; provision of sufficient time; and incorporation into decision-making; Cultural Heritage: For the purposes of this question, cultural heritage refers to (i) tangible forms of cultural heritage, such as tangible movable or immovable objects, property, sites, structures, or groups of structures, having archaeological (prehistoric), paleontological, historical, cultural, artistic, and religious values; (ii) unique natural features or tangible objects that embody cultural values, such as sacred groves, rocks, lakes, and waterfalls; and (iii) certain instances of intangible forms of culture that are proposed to be used for commercial purposes, such as cultural knowledge,

innovations, and practices of communities embodying traditional lifestyles. Data Requirements Where your company has a corporate approach to engagement with indigenous peoples please attach supporting evidence and indicate in the table which aspects this covers, and where this is indicated in the attached documentation. If your company does not have a corporate approach to engagement with indigenous peoples please provide an explanation in the comment box. Supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted. References - IFC Performance Standard 7: Indigenous Peoples - IFC Performance Standard 8: Cultural Heritage - ICMM Indigenous Peoples and Mining Good Practice Guide 2016 - ILO Convention 169 on Indigenous and Tribal Peoples 1989 - United Nations Declaration on the Rights of Indigenous Peoples 2007

3.10.5 Security Forces

Additional credit may be granted for publicly available evidence.

Do you have a structured approach to managing security forces?

❍ Yes, we are a Corporate Participant of the Voluntary Principles on Security and Human Rights. Please attach supporting evidence.

❍ Yes, although we are not a Corporate Participant of the Voluntary Principles on Security and Human Rights we do have an approach to managing security forces that covers the following aspects:

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:
❏ Risk assessment	
❏ Interactions with public security	
❏ Interactions with private security	
❏ Monitoring of security providers to ensure they fulfill their obligation to provide security in a manner consistent with the rules of conduct outlined by our company	
❏ Grievance mechanisms covering security forces	
❏ Audit and assessment of security contractors	

❍ No, we do not have a corporate approach to managing security forces. We do this on a site-by-site basis.

❍ Not applicable. None of our owned or operated sites have security forces employed. Please provide explanations in the comment box below.

❍ Not known

Info Text:
Question Rationale In order to protect reputation and to minimize respective risks, companies employing security forces must ensure that their security forces respect human rights. Key Definitions Involvement of Security Forces: this refers to maintaining your company's safety and security within its operating framework while encouraging respect for human rights (security forces could be security hired/contracted with or without weapons). We are looking for statements which apply to your company regarding its security forces according to your company's own definition. Data Requirements Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Evidence that the company is a signatory of the Voluntary Principles on Security and Human

Rights Where your company is a signatory of the Voluntary Principles on Security and Human Rights but still has a structured approach to managing security forces that you wish to be appraised in this question, please attach supporting evidence and indicate in the table which aspects this covers, and where this is indicated in the attached documentation. If your company does not have a structured approach to managing security forces, please provide an explanation in the comment box. References The Voluntary Principles on Security & Human Rights: http://www.voluntaryprinciples.org/ GRI Standard 410-1 is relevant for this question.

3.10.6 Local Employment

Please indicate which of the business practices on employing local people at operating sites hold true for at least 80% of your owned or operated sites.

- ❍ ❑ We have implemented a policy on employing local people. Please attach the policy:
  - ❑ We offer training for local unemployed people in order to make them fit for work at our operations. Please provide a short comment on these training programs.
  - ❑ We report on the share of local people employed at the operating site level. Please provide the document(s) in which you report the share:
  - ❑ We report on the share of local people in senior management positions at the operating site level. Please provide the document(s) in which you report the share:
- ❍ We do not have business practices on employing local people at operating sites for at least 80% of your owned or operated sites.
- ❍ Not applicable. Please provide an explanation in the comment box below.
- ❍ Not known

Info Text:
Question Rationale By improving local development opportunities, companies can contribute to local development and thereby strengthening their license to operate. When hiring local people, the company can have certain measures that favor the local population in place. With this question we assess what measures are taken by the company to integrate the local population. Key Definitions Local community - We do not define "local community". Please define "local community" as it makes sense in your context (e.g. geographic region, population density, etc.). Important is however, that "local" refers exclusively to people that live locally and does not include people that have moved to the area after obtaining employment. Data Requirements Supporting evidence: - The document(s) you attached will be used to verify your response. - The supporting documents do not need to be available in the public domain. - If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. - Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted.

3.10.7 MSA Social Impacts on Communities

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.
	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	Input metric or description of business activity	Output	External Impact	Documentation
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					
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					

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 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					
Business Activity 12:	❍ 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 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					
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					

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 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					
Business Activity 10:	❍ 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 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 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					

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 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					
Business Activity 8:	❍ 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 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					
Business Activity 14:	❍ 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 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	

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
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	
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	

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
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	
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	

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
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	
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	

Rank of importance (1= most important, 6= least important)	Platform feature	Please describe what functionality you would benefit from
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.