

S&P Global Corporate Sustainability Assessment

# Food Products Questionnaire and Rationale

Transparency Matters



# 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.

#### 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
<b>Revenues</b> Please indicate if figures are reported or constant currency: <input type="radio"/> Constant Currency <input type="radio"/> Reported Revenues				
<b>Revenues in US Dollars</b> Please convert your revenues in US dollars at the exchange rate of your fiscal year-end date.				
<b>Total Employees</b>				
<b>Production Volume</b>				

### 0.2 Business Activities

Please review and if necessary, update or complete the table on your company's business activities.

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

Trucost Business Activity	Company description of main products	Revenue from each business activity in FY 2019 (USD)	% of revenue from the business activity over total revenues in FY 2019	Explanation for change	Supporting evidence
Business Activity 1:					
Business Activity 2:					
Business Activity 3:					
Business Activity 4:					
Business Activity 5:					
Business Activity 6:					
Business Activity 7:					
Business Activity 8:					
Business Activity 9:					
Business Activity 10:					
Business Activity 11:					

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 12:					
Business Activity 13:					
Business Activity 14:					
Business Activity 15:					

### 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

## 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	

	Number of members
Total board size	

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

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

**Board Independence Statement**

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

☐ Yes, we have a publicly available independence statement. Please indicate below what the statement includes and provide a **public reference**:

☐ An explicit definition of what determines that a board member is independent. Please specify:

☐ A target share of independent directors on the board. Please specify:

☐ We do not have a public independence statement for the board of directors

☐ We do not report this information

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

☐ Not known

### 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

### 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

### 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

### 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
<b>Board Meeting Attendance</b> Number of meetings attended in percentage last business/fiscal year.	<input type="checkbox"/> Average board meeting attendance: <div></div> % of meetings of board of directors/supervisory board.  <input type="checkbox"/> Minimum of attendance for all members required, at least (in %) <div></div>
<b>Board Mandates</b> Number of other mandates of the board of directors/supervisory board members. <b>This only applies to non-executive and independent directors, not executive directors or employee representatives.</b>	<input type="checkbox"/> Number of non-executive/ independent directors with 4 or less other mandates: <div></div> Please provide the names of these directors: <div></div> <input type="checkbox"/> Number of other mandates for non-executive/ independent directors restricted to: <div></div>
<b>Board Performance Review</b> Performance assessment of board of directors/supervisory board members.	<input type="checkbox"/> Regular self-assessment of board performance. Please specify or provide documents: <div></div> <input type="checkbox"/> Regular independent assessment of board performance. Please specify or provide supporting documents: <div></div>
<b>Board Election Process</b>	<input type="checkbox"/> Board members are elected and re-elected on an annual basis  <input type="checkbox"/> 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

### 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

### 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**.

<input type="radio"/> 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

### 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

### 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

### 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

#### 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

#### 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

### 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

### 1.1.14 Dual Class Shares

This question requires publicly available information.

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

- ☐ We report on the amount of shares per voting category.

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

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

- ☐ We do not report this information.  
☐ Not applicable. Please provide explanations in the comment box below.  
☐ Not known

#### 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**.

<input type="radio"/>	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): <i>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</i>		
	Please indicate either median or mean annual compensation of all employees, except the Chief Executive Officer (or any equivalent position):		
	<b>The ratio between the total annual compensation of the Chief Executive Officer and the mean or median employee compensation:</b> <i>CEO compensation divided by the mean or median employee compensation</i>		

CEO Compensation	Total CEO Compensation	
Employee Compensation	Median Employee Compensation	Mean 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

### 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.

## 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
<b>Material Issue</b> Please specify your material issue:	Please select the category your material issue belongs to: <input type="radio"/> Business ethics <input type="radio"/> Climate strategy <input type="radio"/> Community engagement <input type="radio"/> Corporate governance <input type="radio"/> Environmental management <input type="radio"/> Human capital management <input type="radio"/> Human rights <input type="radio"/> Impacts from products & services <input type="radio"/> Innovation <input type="radio"/> Long term economic trends/issues <input type="radio"/> Long term environmental trends/issues <input type="radio"/> Long term social trends/issues <input type="radio"/> Occupational health & safety <input type="radio"/> Risk and crisis management <input type="radio"/> Other (please specify above)	Please select the category your material issue belongs to: <input type="radio"/> Business ethics <input type="radio"/> Climate strategy <input type="radio"/> Community engagement <input type="radio"/> Corporate governance <input type="radio"/> Environmental management <input type="radio"/> Human capital management <input type="radio"/> Human rights <input type="radio"/> Impacts from products & services <input type="radio"/> Innovation <input type="radio"/> Long term economic trends/issues <input type="radio"/> Long term environmental trends/issues <input type="radio"/> Long term social trends/issues <input type="radio"/> Occupational health & safety <input type="radio"/> Risk and crisis management <input type="radio"/> Other (please specify above) <input type="radio"/> No material issue identified	Please select the category your material issue belongs to: <input type="radio"/> Business ethics <input type="radio"/> Climate strategy <input type="radio"/> Community engagement <input type="radio"/> Corporate governance <input type="radio"/> Environmental management <input type="radio"/> Human capital management <input type="radio"/> Human rights <input type="radio"/> Impacts from products & services <input type="radio"/> Innovation <input type="radio"/> Long term economic trends/issues <input type="radio"/> Long term environmental trends/issues <input type="radio"/> Long term social trends/issues <input type="radio"/> Occupational health & safety <input type="radio"/> Risk and crisis management <input type="radio"/> Other (please specify above) <input type="radio"/> No material issue identified
<b>Business Case</b> Please provide a brief rationale for why this issue is material to your business:			
<b>Business Impact</b> Please select the type of impact this material issue has on your business (cost/revenue/risk):	<input type="radio"/> Cost <input type="radio"/> Revenue <input type="radio"/> Risk	<input type="radio"/> Cost <input type="radio"/> Revenue <input type="radio"/> Risk	<input type="radio"/> Cost <input type="radio"/> Revenue <input type="radio"/> Risk

	Material Issue 1	Material Issue 2	Material Issue 3
<b>Business strategies</b> Please specify your primary business strategies, initiatives or products that address this issue:			
<b>Long-Term Target/Metric</b> 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:			
<b>Target Year</b> Please specify the year for the long-term target			
<b>Executive Compensation</b> 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

### 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

### 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.

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

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

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

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

☐ There are no such responsibilities in place

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

☐ Not known.

### 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

### 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	<input type="radio"/> Economic <input type="radio"/> Environmental <input type="radio"/> Geopolitical <input type="radio"/> Societal <input type="radio"/> Technological <input type="radio"/> Other	<input type="radio"/> Economical <input type="radio"/> Environmental <input type="radio"/> Geopolitical <input type="radio"/> Societal <input type="radio"/> Technological <input type="radio"/> Other
Description	<input type="checkbox"/> 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.	<input type="checkbox"/> 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	<input type="checkbox"/> 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.	<input type="checkbox"/> 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	<input type="checkbox"/> We publicly report on the mitigating actions of emerging risk 1. Please provide the description of the mitigating actions in the text box below.	<input type="checkbox"/> 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

#### 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

### 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.

## 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

#### 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 <input type="checkbox"/> Not applicable. We do not have any subsidiaries.			
Joint ventures (including stakes above 10%) <input type="checkbox"/> 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

#### 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

#### 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

#### 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:

[Redacted]

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

☐ Not known

#### 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

[Redacted]

ongoing investigations against us.

Supporting evidence:

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

☐ Not known

#### 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

#### 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.

### 1.5 Customer Relationship Management

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

#### 1.5.1 Online Strategies & Customers Online

Please provide information regarding the use of your online services by customers and revenues derived from online services.

**Please note that if your company earned more than 95% of its revenues online in the previous fiscal year this question should be marked as 'Not applicable' and an explanation should be provided in the comment box.**

- ☐ Online customers



Please indicate how many of your customers are actively using your electronic services solutions as percentage of all customers.

Supporting evidence:

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

### Online revenues

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

Supporting evidence:

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

- ☐ We do not track the number of customers using our online services or the percentage of revenues generated from online activities.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

### 1.5.2 Customer Satisfaction Measurement

Additional credit may be granted for publicly available evidence.

Does your company monitor and set quantitative targets to improve satisfaction and are targets and results communicated externally? Please attach documents and indicate the coverage for the data provided. Please refer to the information button for additional clarifications. For each row in the table, it is mandatory that the values provided are in the same unit.

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

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

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

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

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

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

☐ Satisfaction is not monitored.

- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

### 1.5.3 MSA Customer Relationship Management

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

## 1.6 Policy Influence

Although companies legitimately represent themselves in legislative, political and public discourse, excessive contributions to political campaigns, lobbying expenditures and contributions to trade associations and other tax-exempt groups may damage companies' reputations and creates risks of corruption. In this criterion, we evaluate the amount of money companies are allocating to organizations whose primary role is to create or influence public policy, legislation and regulations. We also ask for the largest contributions to such groups, and we assess the public disclosure on these two aspects.

### 1.6.1 Contributions & Other Spending

**Additional credit may be granted for publicly available evidence.**

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

Please also indicate if these figures are provided in your **public reporting**.

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

	Currency	FY 2017	FY 2018	FY 2019	FY 2020
Lobbying, interest representation or similar					
Local, regional or national political campaigns / organizations / candidates					

	Currency	FY 2017	FY 2018	FY 2019	FY 2020
Trade associations or tax-exempt groups (e.g. think tanks)					
Other (e.g. spending related to ballot measures or referendums)					
<b>Total contributions and other spending</b>					
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	<input type="radio"/> Included <input type="radio"/> Not included <input type="radio"/> No contribution <input type="radio"/> Not known
Local, regional or national political campaigns / candidates	<input type="radio"/> Included <input type="radio"/> Not included <input type="radio"/> No contribution <input type="radio"/> Not known
Trade associations or tax-exempt groups (e.g. think tanks)	<input type="radio"/> Included <input type="radio"/> Not included <input type="radio"/> No contribution <input type="radio"/> Not known
Other (e.g. spending related to ballot measures or referendums)	<input type="radio"/> Included <input type="radio"/> Not included <input type="radio"/> No contribution <input type="radio"/> Not known

	Currency	FY 2017	FY 2018	FY 2019	FY 2020
<b>Total contributions and other spending</b>					
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

### 1.6.2 Largest Contributions & Expenditures

**Additional credit may be granted for publicly available evidence.**

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

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

**Issues and Topics**

Currency:

Issue or Topic	Corporate Position	Description of Position / Engagement	Total spend in FY 2020
	<input type="radio"/> Support <input type="radio"/> Support with minor exceptions <input type="radio"/> Support with major exceptions <input type="radio"/> Oppose <input type="radio"/> No contribution		

Issue or Topic	Corporate Position	Description of Position / Engagement	Total spend in FY 2020
	<input type="radio"/> Support <input type="radio"/> Support with minor exceptions <input type="radio"/> Support with major exceptions <input type="radio"/> Oppose <input type="radio"/> No contribution		

#### Other Large Expenditures

Name of organization, candidate or topic	Type of Organization	Total amount paid in FY 2020
	<input type="radio"/> National political organization <input type="radio"/> State or local political campaign, candidates or committees <input type="radio"/> Political Action Committee (PAC) <input type="radio"/> Lobbying, interest representation or similar <input type="radio"/> Trade association <input type="radio"/> Tax-exempt group <input type="radio"/> No contribution <input type="radio"/> Not known <input type="radio"/> Other: please specify type	
	<input type="radio"/> National political organization <input type="radio"/> State or local political campaign, candidates or committees <input type="radio"/> Political Action Committee (PAC) <input type="radio"/> Lobbying, interest representation or similar <input type="radio"/> Trade association <input type="radio"/> Tax-exempt group <input type="radio"/> No contribution <input type="radio"/> Not known <input type="radio"/> Other: please specify type	

Name of organization, candidate or topic	Type of Organization	Total amount paid in FY 2020
	<input type="radio"/> National political organization <input type="radio"/> State or local political campaign, candidates or committees. <input type="radio"/> Political Action Committee (PAC) <input type="radio"/> Lobbying, interest representation or similar <input type="radio"/> Trade association <input type="radio"/> Tax-exempt group <input type="radio"/> No contribution <input type="radio"/> Not known <input type="radio"/> 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

### 1.6.3 MSA Policy Influence

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

## 1.7 Supply Chain Management

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

### 1.7.1 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

### 1.7.2 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

### 1.7.3 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 overall 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

### 1.7.4 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)			
Suppliers with high sustainability risk. <b>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.</b>			

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") <b>where gaps have been identified</b> have corrective action plans. <b>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.</b>	
% of current <b>high sustainability risk suppliers with identified gaps</b> and with corrective action plans that have improved their ESG performance within 12 months of the plan's launch. <b>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.</b>	

- ☐ We do not have any such measures in place.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

#### 1.7.5 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.):
<input type="radio"/> New suppliers <input type="radio"/> Existing suppliers <input type="radio"/> 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

#### 1.7.6 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

#### 1.7.7 MSA Supply Chain Management

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

### 1.8 Tax Strategy

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

### 1.8.1 Tax Strategy and Governance

This question requires publicly available information.

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

- ☐ Yes, we have a publicly available, group-wide tax policy covering the following elements. Please provide the relevant web link:
  - ☐ A commitment to compliance with the spirit as well as the letter of the tax laws and regulations in the countries in which the company operates
  - ☐ A commitment not to transfer value created to low tax jurisdictions
  - ☐ A commitment not to use tax structures without commercial substance
  - ☐ A commitment to undertake transfer pricing using the arm's length principle
  - ☐ A commitment not to use secrecy jurisdictions or so-called "tax havens" for tax avoidance
  - ☐ An approval process of the tax policy by the board of directors
- ☐ No, we do not have a publicly available group-wide tax policy.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

### 1.8.2 Tax Reporting

This question requires publicly available information.

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

- ☐ Yes, we publicly report on the following for **each tax jurisdiction** in which we operate:
  - ☐ Names of all the resident entities
  - ☐ Primary activities
  - ☐ Number of employees
  - ☐ Revenue
  - ☐ Profit (Loss) before tax
  - ☐ Income tax accrued (current year)
  - ☐ Income tax paid
- ☐ No, we do not report on tax related metrics on a tax jurisdiction basis.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

### 1.8.3 Effective Tax Rate

This question requires publicly available information.

Please complete the following table related to your reported tax rate (income statement) and cash tax rate (cash flow statement) for the last two years. Please indicate where this information is available in your financial reporting.

Additionally, please select (if necessary) why the reported tax rate and/or the cash tax rate might be lower than expected. Please see the information button for additional information.

○ Currency:

Financial Reporting	FY 2019	FY 2020	Calculated Average Rate
Earnings before Tax			
Reported Taxes			
Cumulative acceptable adjustments* (see below)			
Effective Tax Rate (in %)			Automatic calculation of your Reported Taxes in the two-year period (with adjustments) divided by your Earnings before Tax in the two-year period.
Cash Taxes Paid			
Cash Tax Rate (in %)			Automatic calculation of your Cash Taxes Paid in the two-year period divided by your Earnings before Tax in the two-year period.

\*Note: If the calculated average tax rate and/or cash tax rate is lower than the industry group averages shared via the information text, please specify the reason why, indicate the tax amount per item and provide explanations in the table below. Please also indicate where this information is available in your **public reporting or corporate website**.

If the aspect *reduced* your tax burden (tax benefit), please indicate the impact as a negative number, however if the aspect *increased* your tax burden (tax expense), please indicate the impact as a positive number. On the basis of the numbers inputted, you will see an autocalculation of the rate above: please double-check that figure to ensure you have reported these aspects with the correct sign.

Reason	Tax Impact FY 2019	Tax Impact FY 2020	Explanation
<input type="checkbox"/> Group-wide net operating losses (in FY2019 or FY2020)			

Reason	Tax Impact FY 2019	Tax Impact FY 2020	Explanation
<input type="checkbox"/> Single jurisdiction tax code (maximum 10% sales abroad and domestic corporate income tax rate below the posted industry group average)			
<input type="checkbox"/> Non-recurring (one time) operating losses in own operations			
<input type="checkbox"/> Net operating losses from prior periods and/or acquired companies			
<input type="checkbox"/> 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

#### 1.8.4 MSA Tax Strategy

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

#### 1.9 Information Security/ Cybersecurity & System Availability

Due to the current trend of digitization, including but not limited to cloud computing, online market places and payments etc., it is crucial that access to network, IT systems and data is assured at all times. As a result, lower than agreed upon system performance or service disruptions can result in higher costs and reputational risk for companies. The main risks stem from technical failure, human error, malicious attacks, weather events, natural disasters or terrorist attacks. Managing such risks, including contingency plans, is crucial to ensuring business continuity. The criterion focuses on how well companies are prepared to prevent IT system



failures and major information security/cybersecurity incidents and if they can react appropriately in case of such events. It also evaluates whether companies have experienced IT infrastructure / information security / cybersecurity incidents in the past and if there was material financial impact.

Over the past decade, the number of information security breaches has been growing exponentially. The many incidents and their related costs have shown that information security/cybersecurity has become a financially material issue which has to be managed diligently to protect corporate value. The costs of cybercrime are manifold and can impact the company in different ways. Internal costs are operational costs and relate to dealing with the cybercrime and incidence prevention. External costs include the consequences of the cyber-attack such as the loss or theft of sensitive information, operations' disruption, fines and penalties, infrastructure damage or revenue losses due to loss of customers. The criterion focuses on how well companies are prepared to prevent major information security/cybersecurity incidents and if they can react appropriately in case of an attack. It also evaluates whether companies have experienced information security/cybersecurity incidents in the past and what the financial consequences were.

### 1.9.1 IT Security/ Cybersecurity Governance

**Additional credit may be granted for publicly available evidence.**

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

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

☐ **Board Responsibility**

Please indicate the Board member who oversees the cybersecurity strategy together with his/her experience and indicate this person's membership in the committee responsible for the oversight of cybersecurity. Please attach supporting evidence and indicate if it is available in the public domain.

Board Member	Please indicate the Board member's membership in the committee which oversees cyber security strategy
Name of board member:	<input type="radio"/> Cybersecurity / information security committee
Relevant experience and previously held positions:	<input type="radio"/> Risk committee <input type="radio"/> Audit committee <input type="radio"/> 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

### 1.9.2 IT Security/ Cybersecurity Measures

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

- ☐ Yes, we have implemented policies and procedures for all employees
- ☐ An information security/cybersecurity policy is internally available to all employees. Please provide the relevant document:
  - ☐ Information security/cybersecurity awareness training. Please explain and provide supporting evidence:
  - ☐ A clear escalation process which employees can follow in the event an employee notices something suspicious is in place. Please explain and provide supporting evidence:
  - ☐ Information security/cybersecurity is part of the employee performance evaluation (e.g. disciplinary actions). Please explain and provide supporting evidence:
- ☐ No, we have not implemented policies and procedures for employees with access to critical information.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

### 1.9.3 IT Security/ Cybersecurity Process & Infrastructure

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

- ☐ **Incident Response**  
 Do you have business continuity / contingency plans and incident response procedures in place and how often do you test them? Please provide supporting evidence of how often these plans/procedures are tested.
- ☐ Yes, and we test them at least semi-annually
  - ☐ Yes, and we test them at least annually
  - ☐ Yes, but frequency is less than yearly or not specified
  - ☐ No, we do not have such plans and procedures in place
- Certification**  
 Is your IT infrastructure and information security management system certified to ISO 27001, NIST or similar?
- ☐ Yes, the following percentage of our IT infrastructure has been certified:
- ☐ No, our IT infrastructure has not been certified.

#### External Verification and Vulnerability Analysis

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

- ☐ Our IT infrastructure and information security management systems have been audited by external auditors in the last fiscal year. Please provide letter of opinion from the external auditor.
- ☐ We conduct third-party vulnerability analysis including simulated hacker attacks. Please provide supporting evidence:
- ☐ We do not have processes and infrastructure in place to prevent and/or respond to cyberattacks.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

#### 1.9.4 MSA Information Security/ Cybersecurity & System Availability

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

### 1.10 Innovation Management

#### 1.10.1 R&D Spending

Please provide us with your R&D spending for the last four fiscal years in the table below:  
Supporting evidence:

<input type="radio"/>		Unit	2017	2018	2019	2020
	Total R&D spending	million USD				
	Number of R&D positions	FTEs				
	R&D Spending as % of sales	% of sales				

- ☐ We do not measure or track R&D spending.
- ☐ Not applicable. Please provide an explanation in the comment box below.
- ☐ Not known

#### 1.10.2 Open Innovation

Please indicate three approaches you have adopted to profit from or contribute to external knowledge to complement in-house R&D. For each approach selected, please provide examples, add supporting evidence and describe/quantify the impacts of the open innovation approach. **Please select three different approaches from the provided drop-down menus. Duplicate approaches will not be accepted.**

○ Example of open innovation approach (please specify if other)	Example of approach	Efficiency gains (e.g. reduction of cycle time/ time to market, etc.)	Cost reduction/ Revenue generation	Access to human capital, technologies, inventions, etc.	Other impact
	<i>Please provide an example and attach supporting documents</i>	<i>Please provide description and impact assessment</i>	<i>Please provide a description as well as the quantified impact on R&amp;D costs/benefits</i>	<i>Please provide a description of how this approach improves access to the aspects mentioned above</i>	<i>Please specify and describe other positive impact and quantification of such impact</i>
<b>Approach 1</b> ○ R&D Collaborations with external business partners ○ Corporate Venture Capital ○ Spin-offs, start-ups ○ Technology licensing ○ Open source ○ Suppliers ○ Other approach, please specify ○ Distributed creativity					

Example of open innovation approach (please specify if other)	Example of approach	Efficiency gains (e.g. reduction of cycle time/ time to market, etc.)	Cost reduction/ Revenue generation	Access to human capital, technologies, inventions, etc.	Other impact
<b>Approach 2</b> <ul style="list-style-type: none"> <li><input type="radio"/> R&amp;D collaborations with external business partners</li> <li><input type="radio"/> Corporate venture capital</li> <li><input type="radio"/> Spin-offs, start-ups</li> <li><input type="radio"/> Technology licensing</li> <li><input type="radio"/> Open source</li> <li><input type="radio"/> Suppliers</li> <li><input type="radio"/> Other approach, please specify</li> <li><input type="radio"/> Distributed creativity</li> </ul>					

Example of open innovation approach (please specify if other)	Example of approach	Efficiency gains (e.g. reduction of cycle time/ time to market, etc.)	Cost reduction/ Revenue generation	Access to human capital, technologies, inventions, etc.	Other impact
<b>Approach 3</b> <input type="radio"/> R&D collaborations with external business partners <input type="radio"/> Distributed creativity <input type="radio"/> Corporate venture capital <input type="radio"/> Spin-offs, start-ups <input type="radio"/> Technology licensing <input type="radio"/> Open source <input type="radio"/> Suppliers <input type="radio"/> Other approach, please specify					

- ☐ No such approaches are in place.  
☐ Not applicable. Please provide an explanation in the comment box below.  
☐ Not known

### 1.10.3 Product Innovations

Please provide your revenues generated from product innovations in the last FY, which can be allocated to the following product types. Please refer to the information button for our definitions of 'newly commercialized products or services' and 'significantly improved products and services'. Please provide supporting evidence:

<input type="radio"/> Type of product innovation	Share of revenue (in %)
Differential gross margin	Differential in FY 2020 (in %)
<i>Please specify the average number of years after launch (X), during which you designate a product as "new":</i>	

Type of product innovation	Share of revenue (in %)
Differential gross margin	Differential in FY 2020 (in %)
Newly commercialized products or services launched during the previous X years (please refer to the information button for further explanation/guidance)	
Significantly improved products or services launched during the previous X years (please refer to the information button for further explanation/guidance)	
Unchanged or minimally changed products or services	
<b>Total (must equal 100%)</b>	
Difference in gross margin between new / significantly improved products and unchanged products	

Please indicate how you measure the impact of R&D spending on financials and provide supporting evidence for your answer:

☐ We measure the impact on sales growth. Please specify:

☐ We measure the impact on EBIT growth. Please specify:

☐ We measure the impact on our EBIT margin. Please specify:

☐ We measure the impact on other financial indicators. Please specify:

☐ Not applicable. Please provide explanation in comment box below.

☐ Not known

#### 1.10.4 Process Innovations

Please provide information related to your company's process innovations and provide supporting evidence:

☐ ☐ The company has introduced process innovations between 2018-2020. Please provide a brief description of such process innovations in the comment box below:

☐ These process innovations substantially contributed to a reduction of the cost of production

☐ The total cost reductions in 2020 as a percentage of COGS due to these new processes have amounted to approximately:

☐ Please provide reasons other than cost reductions for the introduction of process innovations in 2020: \_

☐ No process innovations have been introduced in the past 3 years.

☐ Not applicable. Please provide explanation in comment box below.

☐ Not known

## 1.11 Health & Nutrition

Poor diet and eating habits are among the main causes of obesity worldwide. The World Health Organization (WHO) estimates that 1.5 billion adults are currently overweight, with some 500 million classified as obese. Figures show that obesity has doubled since the 1980s – and that by now 65% of the world's populations live in countries where more people die from being overweight or obese than from hunger: a situation that can and should be addressed. Research helps create new opportunities for a more balanced and healthier nutrition, but it is ultimately the consumer who decides whether health, product quality and transparency are important purchasing criteria for daily shopping. Corporations are adapting their product portfolio and providing appropriate information regarding the content and nutritional value of their products. Our questions focus on the company's overall strategy, including product innovation, reformulation, labeling and marketing.

### 1.11.1 Development of Health & Nutrition Strategy

**Additional credit may be granted for publicly available evidence.**

Please indicate your company's strategic approach to Health & Nutrition. For this question, please refer to the products for which you own the brand and/or you determine the recipe and ingredients in this question.

- ☐ ☐ Policy statement on health & nutrition publicly available. Please attach the relevant document and/or indicate website:
- ☐ Advisory panel on health & nutrition established. Please attach the relevant document and/or indicate website:
- ☐ R&D centers focused on health & nutrition established. Please attach the relevant document and/or indicate website:
- ☐ R&D health & nutrition focus area defined. Please attach the relevant document and/or indicate website:
- ☐ Measurable "healthy nutrition" criteria defined for product innovations. Please attach the relevant document and/or indicate website:
- ☐ Measurable "healthy nutrition" criteria defined to measure nutritional progress of existing product portfolio. Please attach the relevant document and/or indicate website:
- ☐ No such approaches
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known



### 1.11.2 Health & Nutrition Reformulation

Does your company assess the status of your health & nutrition product reformulation program based on your company's defined "health and nutrition" criteria? For this question, please refer to the products for which you own the brand and/or you determine the recipe and ingredients in this question.

☐

Indicator	Percentage of total sales volume
Please provide the percentage of total sales volume of consumer products that are lowered in saturated fat, trans fats, sodium or added sugars by the end of FY 2020:	
Please provide the percentage of total sales volume of consumer products that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives by the end of FY 2020:	
Please provide the percentage of total sales volume of consumer products that are renovated/reformulated by the end of FY 2020:	

Please provide a reference that describes your corporate program below:

- ☐ Our company does not have an health and nutrition renovation/reformulation program.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

### 1.11.3 Marketing Self-Regulation on Health & Nutrition

Please indicate your company's approach to marketing self-regulation with regards to health & nutrition information facts on product labelling. For this question, please refer to the products for which you own the brand and/or you determine the recipe and ingredients.

- ☐ ☐ Use of EU CIAA/FDE Nutrition Labelling Scheme or any other voluntary internationally/government recognized labelling scheme (e.g. Food Standards Agency's traffic light scheme), implemented for   
 % of total product lines
- ☐ Company-specific health & nutrition labelling scheme, implemented for   
 % of total product lines   
 Please provide a brief description of the key elements and/or attach the relevant document:
- ☐ No corporate-wide self-regulation labelling approach in place
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

### 1.11.4 MSA Health & Nutrition

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.

## 1.12 Strategy for Emerging Markets

In the Consumer Goods and Services industry, emerging markets account for a substantial part of company revenue generation and demonstrate higher growth rates than mature industrialized markets. As the large multinational food & beverages, consumer products and retail companies are based in mature markets, they need to adapt their products/services and business strategies to the specificities of emerging markets. For instance, local pricing will make products more affordable and hence increase sales. Employing local employees who have a better knowledge of the domestic market can also help develop more focused local strategies and at the same time reduce labor costs. Whilst adaptation is necessary, companies must remain focused on their core business competencies and find innovative ways to maximize the socio-economic benefits generated through their business activities. Our questions focus on a range of issues that increase the likelihood of companies' success in emerging markets.

### 1.12.1 Emerging Market Exposure & Strategy

Please indicate the percentage of your company's revenues from customers based in emerging markets compared to total corporate revenues (direct revenue exposure to emerging markets, i.e. not revenue from customer headquartered in non-emerging markets and selling in emerging markets). Please also indicate your long-term revenue target from emerging markets (3-5 year target).

- ☐ We are a non-emerging market company with emerging market revenues.

Supporting evidence:

Year	FY 2017	FY 2018	FY 2019	FY 2020	Please indicate target and target year
% of revenues from Emerging Markets (as a % of total revenues)					Target share: by target year:

- ☐ We are a non-emerging market company, but do not see emerging markets as part of our growth strategy. Please explain why:

If you are a non-emerging market company, what percentage of your manufacturing activities is located in emerging markets? Please indicate this as a percentage of production volume and EITHER as a percentage of revenues or of COGS. Please also indicate the capex spent in these markets as well as the percentage of staff compared to your total workforce.

Supporting evidence:

Manufacturing activity/ Capex/ Workforce	% in Emerging Markets
% of total production volume	
% of total COGS	

Manufacturing activity/ Capex/ Workforce	% in Emerging Markets
% of total revenues	
Percentage of capex spent on expanding your emerging markets' presence in the last fiscal year:	
At the group level, what is the percentage of staff located in emerging markets compared to the total workforce?	

- ☐ Not applicable. We are a company based in emerging markets, hence this criterion is not applicable to us. Please provide explanations in the comment box below.
- ☐ Not known

### 1.12.2 Product Adaptation for Emerging Markets (B2C)

Does your company develop and produce specific products for emerging markets that are adapted to meet local basic needs? Please provide examples in the comment box as well as supporting evidence.

- ☐ Yes, applied for  
 % of product lines compared to total product lines sold in emerging markets, please provide examples:
- ☐ Yes, implemented on ad-hoc basis but no figures available, please provide examples:
- ☐ Not yet, but planned by year
- ☐ No, we do not have any such products.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

## 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

## 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

## 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

## 2.2.2 EMS: Certification/ Audit/ Verification

Please indicate how your Environmental Management System (EMS) is certified / audited / verified and indicate the coverage of this verification for the selected standard.

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

☐ Our Environmental Management System (EMS) is certified / audited / verified.

Please indicate what the coverage figures below are based on (e.g. % of group-wide operations, group-wide revenues, group-wide production sites, total employees, etc.):

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

☐ Not certified / audited / verified.

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

☐ Not known

## 2.2.3 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

#### 2.2.4 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.

### 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.

<input type="radio"/> <b>Direct GHG (Scope 1)</b>	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

### 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.

<input type="radio"/>	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

### 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.

<input type="radio"/> 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					
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 energy consumption	Unit	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
<b>TOTAL NON-RENEWABLE ENERGY CONSUMPTION (A+B+C-E)</b>	MWh					
Total costs of energy consumption <input type="radio"/> Costs <input type="radio"/> Costs, net of income <input type="radio"/> 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

#### 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					
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					
<b>E. TOTAL NET FRESH WATER CONSUMPTION (A+B+C-D)</b>	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

### 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.

<input type="radio"/> 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					
<b>TOTAL WASTE DISPOSED (A - B)</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

## 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

#### 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
<b>a) Overall</b> What is the total number of sites and the total area used for operational activities?			
<b>b) Assessment</b> Have you conducted biodiversity impact assessments for sites used for operational activities in the past five years?			

	Number of sites	Area (Hectares)	Supporting evidence
<b>c) Exposure</b> 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?			
<b>d) Management plans</b> 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

### 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

#### 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.

## 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

## 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
<input type="radio"/> Chief Executive Officer (CEO) <input type="radio"/> Other Named Executive Officers <input type="radio"/> Business Unit Managers <input type="radio"/> Employees <input type="radio"/> Other, please specify	<input type="radio"/> Monetary <input type="radio"/> Recognition <input type="radio"/> Other	<input type="radio"/> Emissions reduction <input type="radio"/> Energy reduction <input type="radio"/> Efficiency <input type="radio"/> Purchasing <input type="radio"/> Supply chain engagement <input type="radio"/> Other, please specify
<input type="radio"/> Chief Executive Officer (CEO) <input type="radio"/> Other Named Executives Officers <input type="radio"/> Business Unit Managers <input type="radio"/> Employees <input type="radio"/> Other, please specify	<input type="radio"/> Monetary <input type="radio"/> Recognition <input type="radio"/> Other	<input type="radio"/> Emissions reduction <input type="radio"/> Energy reduction <input type="radio"/> Efficiency <input type="radio"/> Purchasing <input type="radio"/> Supply chain engagement <input type="radio"/> Other, please specify

Who is entitled to benefit from this incentive? Select each option only once.	Type of incentive	Incentivized KPIs
<input type="radio"/> Chief Executive Officer (CEO) <input type="radio"/> Other Named Executives <input type="radio"/> Business Unit Managers <input type="radio"/> Employees <input type="radio"/> Other, please specify	<input type="radio"/> Monetary <input type="radio"/> Recognition <input type="radio"/> Other	<input type="radio"/> Emissions reduction <input type="radio"/> Energy reduction <input type="radio"/> Efficiency <input type="radio"/> Purchasing <input type="radio"/> Supply chain engagement <input type="radio"/> 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

### 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

### 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

#### 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

## 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

## 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

## 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

## 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)
<b>Absolute targets</b>	<input type="radio"/> Targets set <input type="radio"/> No targets set <input type="radio"/> Not known	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Scope 1 <input type="radio"/> Scope 2 <input type="radio"/> Scope 1 and Scope 2 combined <input type="radio"/> Scope 1 and Scope 2, but separately <input type="radio"/> Not known								
<b>Relative (intensity) targets</b>	<input type="radio"/> Targets set <input type="radio"/> No targets set <input type="radio"/> Not known	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Scope 1 <input type="radio"/> Scope 2 <input type="radio"/> Scope 1 and Scope 2 combined <input type="radio"/> Scope 1 and Scope 2, but separately <input type="radio"/> 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)
<input type="radio"/> Energy production <input type="radio"/> Energy usage <input type="radio"/> Engagement with suppliers <input type="radio"/> Land use <input type="radio"/> Methane reduction target <input type="radio"/> R&D investments <input type="radio"/> Renewable energy consumption <input type="radio"/> Renewable energy production <input type="radio"/> Renewable fuel <input type="radio"/> Waste <input type="radio"/> Other, please specify								<input type="radio"/> RE100 <input type="radio"/> EP100 <input type="radio"/> EV100 <input type="radio"/> Below50 - sustainable fuels <input type="radio"/> Science-based targets initiative <input type="radio"/> Reduce short-lived climate pollutants <input type="radio"/> Remove deforestation <input type="radio"/> Low-carbon Technology Partnerships Initiatives <input type="radio"/> Other, please specify

- ☐ We do not set any targets for GHG emissions.  
☐ Not applicable. Please provide explanations in the comment box below.  
☐ Not known

#### 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 CO<sub>2</sub>e 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

### 2.5.11 Low-Carbon Products

Please provide details of your products and/or services that you classify as low carbon products or that enable a third party to avoid GHG emissions. You may provide information on either low carbon products, avoided emission products or both, depending on the relevance of the product types to your business. Please attach supporting evidence.

Type	Description of product(s)	Level of aggregation	% of total revenues from "climate change" product(s) in FY 2020	Estimated total avoided emissions per year	Comment
Low carbon product(s)		<input type="radio"/> Product <input type="radio"/> Group of products <input type="radio"/> Company-wide			
Avoided emissions for third-parties		<input type="radio"/> Product <input type="radio"/> Group of products <input type="radio"/> Company-wide			

- ☐ No, our products are not low carbon and/or the use of our products does not directly enable avoiding GHG emissions.
- ☐ Not applicable. Given the nature of our products, services and/or business model, this question is not applicable to our company. Please provide explanations in the comment box below.
- ☐ Not known

#### 2.5.12 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
<ul style="list-style-type: none"> <li>○ Purchased goods and services (upstream)</li> <li>○ Capital goods (upstream)</li> <li>○ Fuel- and energy-related activities (not included in Scope 1 or Scope 2)</li> <li>○ Upstream transportation and distribution</li> <li>○ Waste generated in operations (composting, incinerating)</li> <li>○ Business travel</li> <li>○ Employee commuting</li> <li>○ Upstream leased assets</li> <li>○ Downstream transportation and distribution</li> <li>○ Processing of sold products (downstream)</li> <li>○ Use of sold products</li> <li>○ End-of-life treatment of sold products</li> <li>○ Downstream leased assets</li> <li>○ Franchises</li> <li>○ Investments</li> <li>○ Other upstream</li> <li>○ Other downstream</li> </ul>				

Source	Explanation for relevance	Metric tons CO2e	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners
<ul style="list-style-type: none"> <li><input type="radio"/> Purchased goods and services (upstream)</li> <li><input type="radio"/> Capital goods (upstream)</li> <li><input type="radio"/> Fuel- and energy-related activities (not included in Scope 1 or Scope 2)</li> <li><input type="radio"/> Upstream transportation and distribution</li> <li><input type="radio"/> Waste generated in operations (composting, incinerating)</li> <li><input type="radio"/> Business travel</li> <li><input type="radio"/> Employee commuting</li> <li><input type="radio"/> Upstream leased assets</li> <li><input type="radio"/> Downstream transportation and distribution</li> <li><input type="radio"/> Processing of sold products (downstream)</li> <li><input type="radio"/> Use of sold products</li> <li><input type="radio"/> End-of-life treatment of sold products</li> <li><input type="radio"/> Downstream leased assets</li> <li><input type="radio"/> Franchises</li> <li><input type="radio"/> Investments</li> <li><input type="radio"/> Other upstream</li> <li><input type="radio"/> Other downstream</li> </ul>				

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

☐ We do not consider Scope 3 emissions.

- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

## 2.6 Food Loss & Waste

In 2011, the Food and Agriculture Organization of the United Nations (FAO) estimated that a third, by weight, of all food produced in the world was lost or wasted, highlighting the significant economic, environmental and social impact of the inefficiencies in existing food systems.

International investor and civil society attention on the issue of food loss and waste is firmly reflected in the 2030 Agenda for Sustainable Development. Specifically, Target 12.3 of the Sustainable Development Goals (SDGs), calls for the halving of per capita global food waste at the retail and consumer levels, and reducing food losses along production and supply chains, including post-harvest losses.

In order to make effective progress on this issue, quantification of food loss and waste needs to be accurate and follow internationally recognized standards in order to understand how much food is lost and wasted, as well as where and why.

Corporations are called on to develop clear objectives to reduce their food loss and waste inventories. Whether this is addressing the costs of goods sold, improving social and environmental performance, informing internal decision-making, or complying with government, industry association or other third-party reduction efforts. Defining such objectives need to be met with clear actions and measures in order to meet time-bound, long-term targets to significantly reduce overall inventory volumes.

### 2.6.1 Food Loss & Waste Commitment

**This question requires publicly available information.**

Does your company have a strategy to address food loss & waste?

- ☐ Yes, we address aspects in our food loss & waste strategy  
Please indicate which group-wide commitment and associated programs you have in place to monitor and reduce your food loss & waste volumes and provide supporting evidence for each tick box:
  - ☐ Programs established to measure food loss & waste
  - ☐ Programs to reduce the total volume of food loss & waste
  - ☐ Measurable, time-bound and group-wide targets to reduce the total weight of food loss & waste
  - ☐ Break-down of food loss & waste volumes by food category and/or lifecycle stage
  - ☐ Programs aimed at using food loss & for alternative uses
  - ☐ Collaboration with up/downstream partners to reduce the amount of food loss & waste in the value chain
- ☐ No, we do not address any of these aspects publicly in our food loss & waste strategy
- ☐ Not applicable. Please provide explanations in the comment box below
- ☐ Not known

### 2.6.2 Food Loss & Waste Impact

Additional credit may be granted for publicly available evidence.

Please provide your company's total food loss & waste volumes and targets for the recent financial year, for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. This includes the share used for alternative purposes, volumes that are discarded, and your food loss & waste intensity. For each row in the table, it is mandatory that the values provided are in the appropriate unit and that at least data for the most recent reporting year is reported.

☐ Yes, we measure our performance with regards to food loss & waste

Food loss & waste	Supporting evidence	FY 2017	FY 2018	FY 2019	FY 2020	Target for 2020
a) Total weight of all food loss & waste						
b) Total weight of food loss & waste volumes used for alternative purposes						
c) Total discarded (a-b)						
d) Food loss & waste intensity						
e) Coverage						

#### Third-party verification

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

☐ No, we don't measure our performance with regards to food loss & waste

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

☐ Not known

## 2.7 Genetically Modified Organisms

The use of GMOs in products remains controversial and is not desirable if the risks associated with the use of such processes outweigh the benefits derived from them. There is a strong discrepancy between regions where GMOs are broadly accepted (e.g. US) and where there is strong consumer opposition (e.g. EU). Unknown risks such as the environmental impacts of GMO-crops on the natural ecosystems need to be taken into account by implementing a transparent and comprehensive GMO policy, traceability systems, and labeling procures in order to maintain consumer trust, offer choices to consumers and minimize risks of future liabilities. Our questions assess exposure to GMO-related risks and measures taken to minimize these risks.



### 2.7.1 GMO Exposure

Does your company have any GMO exposure?

**Please note that the scope of this question is any type of product that contains GM material greater than 0.9 percent.**

**Please review the information button for further guidance on how to answer this question.**

- ☐ Yes, our company has some GMO exposure. Please select any that apply and provide supporting evidence.
  - ☐ We grow or produce GMOs.
  - ☐ We produce products that contain GMOs and/or ingredients derived from GMOs.
  - ☐ We source raw materials which are GMOs and/or ingredients derived from GMOs.
  - ☐ We use GMOs in the production process.
- ☐ No, our company does not have any GMO exposure.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

### 2.7.2 GMO Statement

**This question requires publicly available information.**

Does your company have a **publicly available** statement on GMOs?

- ☐ Yes, we have a public statement on GMOs stating that we do not produce GMOs, do not use GMOs in raw materials or in the production process. Please provide a public reference:
- ☐ Yes, we have a public statement on GMOs and we disclose whether we use GMOs in products, raw materials and/or in the production process. Please provide a public reference and select any of the elements that it covers:
  - ☐ We clearly report and evaluate potential risks related to GMOs.
  - ☐ We clearly state that we label all products that contain GMOs or ingredients derived from GMOs (even where it is not required by law). **Please note that the scope of this question is any type of product that contains GM material greater than 0.9 percent.**
- ☐ No, we do not have a publicly available statement on GMOs.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

### 2.7.3 GMO Revenue

If your company produces GMOs or ingredients derived from GMOs, or products containing GMOs or products containing ingredients derived from GMOs, what percentage of the total consolidated revenue in the last fiscal year is from all products mentioned above? **Please note that the scope of this question is any type of product that contains GM material greater than 0.9 percent.**

The percentage should be calculated by subtracting the percentage of Non-GMO products (i.e. products which are not GMO, ingredients derived from GMOs or products that contain GMOs, products containing ingredients derived from GMOs) from total consolidated revenues. **Please note that revenues from products that cannot be identified as non-GMO should be counted as GMO revenues, assuming that these products may have potential exposure to GMOs.**

☐ **GMO Revenues** = Total Revenues – Non-GMO Revenues =

Supporting evidence:

- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

#### 2.7.4 MSA Genetically Modified Organisms

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.

## 2.8 Packaging

Packaging represents an important component of the cost structure of companies involved in the production of food and beverages and contributes significantly to such companies' overall environmental impact. By adapting their packaging approach and implementing innovative packaging strategies, companies can reduce their environmental footprint and lower their costs. Our questions assess the strategies companies have adopted to reduce the amount of packaging required, substitute more environmentally friendly packaging material or provide for recycling or take-back systems.

### 2.8.1 Packaging Commitment

**This question requires publicly available information.**

Please indicate whether your company has a group-wide commitment in place and associated programs regarding its use of packaging.

- ☐ We address environmental aspects in our packaging strategy.
- Please indicate which group-wide commitment and associated programs you have in place to address and improve packaging solutions, and where this information is available in your **public reporting** or **corporate website**. We expect publicly available supporting evidence for each tick box.
- ☐ Measurable group-wide and time-bound commitment to reduce the volume and/or weight of packaging.
  - ☐ Programs to increase the use of reusable packaging.
  - ☐ Programs to increase the use of recyclable packaging.
  - ☐ Programs to phase out single-use plastic packaging.
  - ☐ Programs to increase the use of recycled material as packaging solutions.

- ☐ Programs to ensure that recyclable packaging is actually recycled.
- ☐ Allocation of R&D resources to sustainable packaging and alternative solutions.
- ☐ We do not address these environmental aspects publicly in our packaging strategy.
- ☐ Not applicable. Please provide an explanation in the comment box below.
- ☐ Not known

## 2.8.2 Packaging Materials

Additional credit may be granted for publicly available evidence.

Please indicate the volumes of each different type of packaging used for your products. Please note that plastic packaging is covered in the next question and is not to be considered here.

- ☐ We monitor the amounts of packaging materials used. If publicly available, please indicate where this information can be found in your **public reporting** or **corporate website**.

Please disclose which of the following material types are used in your company's packaging for the **fiscal year 2020**. If made out of recycled and/or certified material, please detail the share (as a % of total weight) in the relevant categories and the target associated with the use of recycled and/or certified material (as a % of total weight) for the last fiscal year.

Packaging Materials	Coverage (% of cost of goods sold)	Total Weight (metric tonnes)	Recycled and/or Certified Material (% of total weight)	Target 2020 (% of total weight)
<b>Wood/Paper fiber packaging</b> <input type="checkbox"/> Material not used in packaging				
<b>Metal (e.g. aluminum or steel) packaging</b> <input type="checkbox"/> Material not used in packaging				
<b>Glass packaging</b> <input type="checkbox"/> Material not used in packaging				

- ☐ No, we do not monitor the amounts of packaging materials used.
- ☐ Not applicable. Please provide an explanation in the comment box below.
- ☐ Not known

## 2.8.3 Plastic Packaging

Additional credit may be granted for publicly available evidence.

Please indicate whether your company measures its performance with regards to plastic packaging specifically and its progress on targets.

- ☐ We monitor our performance with regards to plastic packaging. If publicly available, please indicate where this information can be found in your **public reporting** or **corporate website**.

	FY 2017	FY 2018	FY 2019	FY 2020	What was your target for FY 2020?
A. Total weight (tonnes) of all plastic packaging					
B. Percentage of recyclable plastic packaging (as a % of the total weight of all plastic packaging)					
C. Percentage of compostable plastic packaging (as a % of the total weight of all plastic packaging)					
D. Percentage of recycled content within your plastic packaging (as a % of the total weight of all plastic packaging)					
Coverage (as a % of cost of goods sold)					

- ☐ No, we do not monitor the amounts of plastic packaging used.
- ☐ Not applicable. Please provide an explanation in the comment box below.
- ☐ Not known

## 2.9 Sustainable Agricultural Practices

Food and beverage companies rely on stable high-quality agricultural raw materials including fresh water in their supply chain. It is therefore in their long-term interest to maintain stable supplier relations and promote sustainable agriculture. Agricultural raw materials, and in particular freshwater resources, are often

limited and there is local competition between industry, agriculture, and private households to access these resources. Our questions focus on how companies are managing these competing interests and the extent to which they work with their suppliers to promote sustainable agriculture.

### 2.9.1 Sustainable Agriculture Commitment

This question requires publicly available information.

Please indicate whether your company has a **publicly available** commitment to sustainable agriculture. *The scope of this question includes:- Production of soft commodities- Production of ingredients derived from soft commodities- Production of products containing soft commodities- Production of products containing ingredients derived from soft commodities*

☐ Yes, we have a commitment to sustainable agriculture

#### Commitment

Please attach your **publicly available** commitment to sustainable agricultural practices and evidence that this commitment is required of your supply chain and partners:

#### Scope of commitment

Please indicate the scope of your commitment

- ☐ Requirement of own production
- ☐ Requirement of tier 1 suppliers
- ☐ Requirement of non tier 1 suppliers

#### Topics

Please indicate which topics are part of your group-wide commitment to sustainable agriculture and provide **publicly available** examples of associated programs you have in place which demonstrate your commitment.

- ☐ Programs to reduce water consumption
- ☐ Programs to reduce environmental pollution
- ☐ Programs to protect soil health
- ☐ Programs to prevent the destruction of ecosystems
- ☐ Programs to reduce GHG emissions
- ☐ Other, please indicate:

- ☐ We do not have a commitment to sustainable agriculture
- ☐ Not applicable. Please provide explanations in the comment box below
- ☐ Not known

### 2.9.2 Certifications of Agricultural Crops

Additional credit may be granted for publicly available evidence.

Is your company exposed to agricultural crops and are these certified or accredited by one or more independent third-parties, or do you demand or monitor such certification or accreditation from your suppliers?

*The scope of this question includes: - Production of agricultural crops - Production of ingredients derived from agricultural crops - Production of products containing agricultural crops - Production of products containing ingredients derived from agricultural crops*

- ☐ Yes, we are exposed to agricultural crops. Please indicate the independent certification or accreditation and its coverage for the listed agricultural crops. Furthermore, select the level of exposure to the listed agricultural crops as a percentage of your annual production volume/procurement spend.

Agricultural crop	Certification or accreditation	Coverage	Exposure	Supporting documents
Palm oil	<p>Choose one of the following options:</p> <p><input type="radio"/> We use palm oil and have obtained the following certification or accreditation</p> <p><input type="radio"/> We use palm oil but have not obtained certification or accreditation for this commodity</p> <p><input type="radio"/> Not applicable. We are not exposed to palm oil</p>	Indicate the coverage in terms of palm oil certified/ accredited as a % of total palm oil sourced/produced	<p>Select your company's level of exposure to palm oil</p> <p><input type="radio"/> &lt;1% of annual production volume OR procurement spend</p> <p><input type="radio"/> 1-5% of annual production volume OR procurement spend</p> <p><input type="radio"/> 5-25% of annual production volume OR procurement spend</p> <p><input type="radio"/> &gt;25% of annual production volume OR procurement spend</p> <p><input type="radio"/> Not known</p>	<p>Please provide supporting documents. Additional credit will be awarded for <b>publicly available</b> information to verify:</p> <ul style="list-style-type: none"> <li>- Certification or accreditation</li> <li>- Coverage</li> </ul>

Agricultural crop	Certification or accreditation	Coverage	Exposure	Supporting documents
Soy	Choose one of the following options: <input type="radio"/> We use soy and have obtained the following certification or accreditation <div style="background-color: #cccccc; height: 15px; width: 100%;"></div> <input type="radio"/> We use soy but have not obtained certification or accreditation for this commodity <input type="radio"/> Not applicable. We are not exposed to soy	Indicate the coverage in terms of soy certified/ accredited as a % of total soy sourced/ produced	Select your company's level of exposure to soy <input type="radio"/> <1% of annual production volume OR procurement spend <input type="radio"/> 1-5% of annual production volume OR procurement spend <input type="radio"/> 5-25% of annual production volume OR procurement spend <input type="radio"/> >25% of annual production volume OR procurement spend <input type="radio"/> Not known	Please provide supporting documents. Additional credit will be awarded for <b>publicly available</b> information to verify: - Certification or accreditation - Coverage
Sugar	Choose one of the following options: <input type="radio"/> We use sugar and have obtained the following certification or accreditation <div style="background-color: #cccccc; height: 15px; width: 100%;"></div> <input type="radio"/> We use sugar but have not obtained certification or accreditation for this commodity <input type="radio"/> Not applicable. We are not exposed to sugar	Indicate the coverage in terms of sugar certified/ accredited as a % of total sugar sourced/ produced	Select your company's level of exposure to sugar <input type="radio"/> <1% of annual production volume OR procurement spend <input type="radio"/> 1-5% of annual production volume OR procurement spend <input type="radio"/> 5-25% of annual production volume OR procurement spend <input type="radio"/> >25% of annual production volume OR procurement spend <input type="radio"/> Not known	Please provide supporting documents. Additional credit will be awarded for <b>publicly available</b> information to verify: - Certification or accreditation - Coverage

Agricultural crop	Certification or accreditation	Coverage	Exposure	Supporting documents
Cacao	<p>Choose one of the following options:</p> <p><input type="radio"/> We use cacao and have obtained the following certification or accreditation</p> <p><input type="radio"/> We use cacao but have not obtained certification or accreditation for this commodity</p> <p><input type="radio"/> Not applicable. We are not exposed to cacao</p>	<p>Indicate the coverage in terms of cacao certified/ accredited as a % of total cacao sourced/ produced</p>	<p>Select your company's level of exposure to cacao</p> <p><input type="radio"/> &lt;1% of annual production volume OR procurement spend</p> <p><input type="radio"/> 1-5% of annual production volume OR procurement spend</p> <p><input type="radio"/> 5-25% of annual production volume OR procurement spend</p> <p><input type="radio"/> &gt;25% of annual production volume OR procurement spend</p> <p><input type="radio"/> Not known</p>	<p>Please provide supporting documents. Additional credit will be awarded for <b>publicly available</b> information to verify:</p> <ul style="list-style-type: none"> <li>- Certification or accreditation</li> <li>- Coverage</li> </ul>
Coffee	<p>Choose one of the following options:</p> <p><input type="radio"/> We use coffee and have obtained the following certification or accreditation</p> <p><input type="radio"/> We use coffee but have not obtained certification or accreditation for this commodity</p> <p><input type="radio"/> Not applicable. We are not exposed to coffee</p>	<p>Indicate the coverage in terms of coffee certified/ accredited as a % of total coffee sourced/ produced</p>	<p>Select your company's level of exposure to coffee</p> <p><input type="radio"/> &lt;1% of annual production volume OR procurement spend</p> <p><input type="radio"/> 1-5% of annual production volume OR procurement spend</p> <p><input type="radio"/> 5-25% of annual production volume OR procurement spend</p> <p><input type="radio"/> &gt;25% of annual production volume OR procurement spend</p> <p><input type="radio"/> Not known</p>	<p>Please provide supporting documents. Additional credit will be awarded for <b>publicly available</b> information to verify:</p> <ul style="list-style-type: none"> <li>- Certification or accreditation</li> <li>- Coverage</li> </ul>



Agricultural crop	Certification or accreditation	Coverage	Exposure	Supporting documents
Cereals (Wheat, Barley, Rice, Corn/ Maize)	Choose one of the following options: <input type="radio"/> We use cereals and have obtained the following certification or accreditation <div style="background-color: #cccccc; height: 15px; width: 100%;"></div> <input type="radio"/> We use cereals but have not obtained certification or accreditation for this commodity <input type="radio"/> Not applicable. We are not exposed to cereals	Indicate the coverage in terms of cereals certified/ accredited as a % of total cereals sourced/produced	Select your company's level of exposure to cereals <input type="radio"/> <1% of annual production volume OR procurement spend <input type="radio"/> 1-5% of annual production volume OR procurement spend <input type="radio"/> 5-25% of annual production volume OR procurement spend <input type="radio"/> >25% of annual production volume OR procurement spend <input type="radio"/> Not known	Please provide supporting documents. Additional credit will be awarded for <b>publicly available</b> information to verify: - Certification or accreditation - Coverage
Cotton	Choose one of the following options: <input type="radio"/> We use cotton and have obtained the following certification or accreditation <div style="background-color: #cccccc; height: 15px; width: 100%;"></div> <input type="radio"/> We use cotton but have not obtained certification or accreditation for this commodity <input type="radio"/> Not applicable. We are not exposed to cotton	Indicate the coverage in terms of cotton certified/ accredited as a % of total cotton sourced/produced	Select your company's level of exposure to cotton <input type="radio"/> <1% of annual production volume OR procurement spend <input type="radio"/> 1-5% of annual production volume OR procurement spend <input type="radio"/> 5-25% of annual production volume OR procurement spend <input type="radio"/> >25% of annual production volume OR procurement spend <input type="radio"/> Not known	Please provide supporting documents. Additional credit will be awarded for <b>publicly available</b> information to verify: - Certification or accreditation - Coverage

Agricultural crop	Certification or accreditation	Coverage	Exposure	Supporting documents
Tobacco	<p>Choose one of the following options:</p> <p><input type="radio"/> We use tobacco and have obtained the following certification or accreditation</p> <p><input type="radio"/> We use tobacco but have not obtained certification or accreditation for this commodity</p> <p><input type="radio"/> Not applicable. We are not exposed to tobacco</p>	<p>Indicate the coverage in terms of tobacco certified/ accredited as a % of total tobacco sourced/produced</p>	<p>Select your company's level of exposure to tobacco</p> <p><input type="radio"/> &lt;1% of annual production volume OR procurement spend</p> <p><input type="radio"/> 1-5% of annual production volume OR procurement spend</p> <p><input type="radio"/> 5-25% of annual production volume OR procurement spend</p> <p><input type="radio"/> &gt;25% of annual production volume OR procurement spend</p> <p><input type="radio"/> Not known</p>	<p>Please provide supporting documents. Additional credit will be awarded for <b>publicly available</b> information to verify:</p> <ul style="list-style-type: none"> <li>- Certification or accreditation</li> <li>- Coverage</li> </ul>
Other crops. Please specify the commodity & certification:	<p>Choose one of the following options:</p> <p><input type="radio"/> We use other agricultural crops and have obtained the following certification or accreditation</p> <p><input type="radio"/> We use other agricultural crops but have not obtained certification or accreditation for this commodity</p> <p><input type="radio"/> Not applicable. We are not exposed to other agricultural crops</p>	<p>Indicate the coverage in terms of other agricultural crops certified/ accredited as a % of total other agricultural crops sourced/produced</p>	<p>Select your company's level of exposure to other agricultural crops</p> <p><input type="radio"/> &lt;1% of annual production volume OR procurement spend</p> <p><input type="radio"/> 1-5% of annual production volume OR procurement spend</p> <p><input type="radio"/> 5-25% of annual production volume OR procurement spend</p> <p><input type="radio"/> &gt;25% of annual production volume OR procurement spend</p> <p><input type="radio"/> Not known</p>	<p>Please provide supporting documents. Additional credit will be awarded for <b>publicly available</b> information to verify:</p> <ul style="list-style-type: none"> <li>- Certification or accreditation</li> <li>- Coverage</li> </ul>

- ☐ No, we do not have any certifications or accreditations for agricultural crops we are exposed to
- ☐ Not applicable. Please provide explanations in the comment box below
- ☐ Not known

### 2.9.3 Certifications of Animal Products

Additional credit may be granted for publicly available evidence.

Is your company exposed to animal products and are these certified or accredited by one or more independent third-party, or do you demand or monitor such certification or accreditation from your suppliers?

*The scope of this question includes: - Production of animal products - Production of ingredients derived from animal products - Production of products containing animal products - Production of products containing ingredients derived from animal products*

- ☐ Yes, we are exposed to animal products. Please indicate the independent certification or accreditation and its coverage for a given animal product. Furthermore, select the level of exposure to the listed animal products as a percentage of your annual production volume/procurement spend.

Animal products	Certification or accreditation	Coverage	Exposure	Supporting documents
Aquaculture products	Choose one of the following options: <input type="radio"/> We use aquaculture products and have obtained the following certification or accreditation <div style="background-color: #cccccc; height: 15px; width: 100%;"></div> <input type="radio"/> We use aquaculture products but have not obtained certification or accreditation for this commodity <input type="radio"/> Not applicable. We are not exposed to aquaculture products	Indicate the coverage in terms of aquaculture products certified/ accredited as a % of total aquaculture products sourced/ produced	Select your company's level of exposure to aquaculture products <input type="radio"/> <1% of annual production volume OR procurement spend <input type="radio"/> 1-5% of annual production volume OR procurement spend <input type="radio"/> 5-25% of annual production volume OR procurement spend <input type="radio"/> >25% of annual production volume OR procurement spend <input type="radio"/> Not known	Please provide supporting documents. Additional credit will be awarded for publicly <b>available</b> information to verify: - Certification or accreditation - Coverage

Animal products	Certification or accreditation	Coverage	Exposure	Supporting documents
Cattle products (excl. dairy)	<p>Choose one of the following options:</p> <p><input type="radio"/> We use cattle products and have obtained the following certification or accreditation</p> <p><input type="radio"/> We use cattle products but have not obtained certification or accreditation for this commodity</p> <p><input type="radio"/> Not applicable. We are not exposed to cattle products</p>	Indicate the coverage in terms of cattle products certified/accredited as a % of total cattle products sourced/produced	<p>Select your company's level of exposure to cattle products</p> <p><input type="radio"/> &lt;1% of annual production volume OR procurement spend</p> <p><input type="radio"/> 1-5% of annual production volume OR procurement spend</p> <p><input type="radio"/> 5-25% of annual production volume OR procurement spend</p> <p><input type="radio"/> &gt;25% of annual production volume OR procurement spend</p> <p><input type="radio"/> Not known</p>	<p>Please provide supporting documents. Additional credit will be awarded for publicly <b>available</b> information to verify:</p> <ul style="list-style-type: none"> <li>- Certification or accreditation</li> <li>- Coverage</li> </ul>
Dairy products	<p>Choose one of the following options:</p> <p><input type="radio"/> We use dairy products and have obtained the following certification or accreditation</p> <p><input type="radio"/> We use dairy products but have not obtained certification or accreditation for this commodity</p> <p><input type="radio"/> Not applicable. We are not exposed to dairy products</p>	Indicate the coverage in terms of dairy products certified/accredited as a % of total dairy products sourced/produced	<p>Select your company's level of exposure to dairy products</p> <p><input type="radio"/> &lt;1% of annual production volume OR procurement spend</p> <p><input type="radio"/> 1-5% of annual production volume OR procurement spend</p> <p><input type="radio"/> 5-25% of annual production volume OR procurement spend</p> <p><input type="radio"/> &gt;25% of annual production volume OR procurement spend</p> <p><input type="radio"/> Not known</p>	<p>Please provide supporting documents. Additional credit will be awarded for publicly <b>available</b> information to verify:</p> <ul style="list-style-type: none"> <li>- Certification or accreditation</li> <li>- Coverage</li> </ul>

Animal products	Certification or accreditation	Coverage	Exposure	Supporting documents
Swine products	<p>Choose one of the following options:</p> <p><input type="radio"/> We use swine products and have obtained the following certification or accreditation</p> <p><input type="radio"/> We use swine products but have not obtained certification or accreditation for this commodity</p> <p><input type="radio"/> Not applicable. We are not exposed to swine products</p>	<p>Indicate the coverage in terms of swine products certified/accredited as a % of total swine products sourced/produced</p>	<p>Select your company's level of exposure to swine products</p> <p><input type="radio"/> &lt;1% of annual production volume OR procurement spend</p> <p><input type="radio"/> 1-5% of annual production volume OR procurement spend</p> <p><input type="radio"/> 5-25% of annual production volume OR procurement spend</p> <p><input type="radio"/> &gt;25% of annual production volume OR procurement spend</p> <p><input type="radio"/> Not known</p>	<p>Please provide supporting documents. Additional credit will be awarded for publicly <b>available</b> information to verify:</p> <ul style="list-style-type: none"> <li>- Certification or accreditation</li> <li>- Coverage</li> </ul>
Poultry products	<p>Choose one of the following options:</p> <p><input type="radio"/> We use poultry products and have obtained the following certification or accreditation</p> <p><input type="radio"/> We use poultry products but have not obtained certification or accreditation for this commodity</p> <p><input type="radio"/> Not applicable. We are not exposed to poultry products</p>	<p>Indicate the coverage in terms of poultry products certified/accredited as a % of total poultry products sourced/produced</p>	<p>Select your company's level of exposure to poultry products</p> <p><input type="radio"/> &lt;1% of annual production volume OR procurement spend</p> <p><input type="radio"/> 1-5% of annual production volume OR procurement spend</p> <p><input type="radio"/> 5-25% of annual production volume OR procurement spend</p> <p><input type="radio"/> &gt;25% of annual production volume OR procurement spend</p> <p><input type="radio"/> Not known</p>	<p>Please provide supporting documents. Additional credit will be awarded for publicly <b>available</b> information to verify:</p> <ul style="list-style-type: none"> <li>- Certification or accreditation</li> <li>- Coverage</li> </ul>

Animal products	Certification or accreditation	Coverage	Exposure	Supporting documents
Wild fisheries products	<p>Choose one of the following options:</p> <p><input type="radio"/> We use fisheries products and have obtained the following certification or accreditation</p> <p><input type="radio"/> We use fisheries products but have not obtained certification or accreditation for this commodity</p> <p><input type="radio"/> Not applicable. We are not exposed to fisheries products</p>	<p>Indicate the coverage in terms of fisheries products certified/accredited as a % of total fisheries products sourced/produced</p>	<p>Select your company's level of exposure to fisheries products</p> <p><input type="radio"/> &lt;1% of annual production volume OR procurement spend</p> <p><input type="radio"/> 1-5% of annual production volume OR procurement spend</p> <p><input type="radio"/> 5-25% of annual production volume OR procurement spend</p> <p><input type="radio"/> &gt;25% of annual production volume OR procurement spend</p> <p><input type="radio"/> Not known</p>	<p>Please provide supporting documents. Additional credit will be awarded for publicly <b>available</b> information to verify:</p> <ul style="list-style-type: none"> <li>- Certification or accreditation</li> <li>- Coverage</li> </ul>

Animal products	Certification or accreditation	Coverage	Exposure	Supporting documents
Other animal products. Please specify the commodity & certification:	Choose one of the following options: <input type="radio"/> We use other animal products and have obtained the following certification or accreditation <div style="background-color: #cccccc; height: 15px; width: 100%;"></div> <input type="radio"/> We use other animal products but have not obtained certification or accreditation for this commodity <input type="radio"/> Not applicable. We are not exposed to other animal products	Indicate the coverage in terms of other animal products certified/ accredited as a % of total other animal products sourced/ produced	Select your company's level of exposure to other animal products <input type="radio"/> <1% of annual production volume OR procurement spend <input type="radio"/> 1-5% of annual production volume OR procurement spend <input type="radio"/> 5-25% of annual production volume OR procurement spend <input type="radio"/> >25% of annual production volume OR procurement spend <input type="radio"/> Not known	Please provide supporting documents. Additional credit will be awarded for publicly <b>available</b> information to verify: - Certification or accreditation - Coverage

- ☐ No, we do not have any certifications or accreditations for animal products we are exposed to
- ☐ Not applicable. Please provide explanations in the comment box below
- ☐ Not known

#### 2.9.4 Animal Welfare Policy

Does your company have a policy committing it and/or its suppliers to animal welfare principles? Please attach supporting evidence or provide a link to your policy. **If your company does not produce or sell animals or animal products please select "not applicable."**

- ☐ Yes, and our policy/commitment covers the following "freedoms of animal welfare":
  - ☐ Freedom from hunger and thirst, by ready access to water and a diet to maintain health and vigor.
  - ☐ Freedom from discomfort, by providing an appropriate environment.
  - ☐ Freedom from pain, injury and disease, by prevention or rapid diagnosis and treatment.
  - ☐ Freedom to express normal behavior, by providing sufficient space, proper facilities and appropriate company of the animal's own kind.
  - ☐ Freedom from fear and distress, by ensuring conditions and treatment that avoid mental suffering.
- ☐ We do not have an animal welfare policy.
- ☐ Not applicable. Please provide explanations in the comment box below.

☐ Not known

#### 2.9.5 Animal Welfare Disclosure

This question requires publicly available information.

Does your company disclose certain data and objectives related to animal welfare? This information can relate to your own operations or commitments from your suppliers. Please provide supporting evidence from your public reporting. **If your company does not produce or sell animals or animal products, please select "not applicable."**

☐ Yes, we disclose the following:

- ☐ We disclose the application of antibiotics and our commitment to minimize the routine application of antibiotics for prophylactic purposes in our animal production operations, or we publicly request such disclosure and commitment from our suppliers.
- ☐ We disclose our commitment not to use genetically modified or cloned animals or we publicly request such a commitment from our suppliers.
- ☐ We disclose our commitment not to apply growth-promoting substances, such as hormones, to animals or request such a commitment from our suppliers.
- ☐ We disclose that we audit our own animal production operations (externally or by internal means at least once every three years) or request such a disclosure from our suppliers.
- ☐ We disclose other animal welfare-related data or commitments, such as a commitment not to use gestation stalls or a pledge to only produce cage-free eggs.

☐ We do not publicly report on this.

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

☐ Not known

#### 2.9.6 MSA Sustainable Agricultural Practices

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

#### 2.10 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.

### 2.10.1 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 ( <i>mandatory</i> )	
% of Cost of goods sold (COGS) in last FY ( <i>if applicable</i> )	

- ☐ 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

### 2.10.2 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

### 2.10.3 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

### 2.10.4 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:

[Redacted]

- ☐ 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

## 2.10.5 Exposure of Suppliers to Water Risks

Does your company know how exposed your critical tier 1 suppliers are to water-related risks? If so, please indicate how your supply chain exposure was determined.

- ☐ Yes, please supporting evidence showing evidence of supplier water risk assessments.  
[Redacted]
- ☐ We do not measure the exposure of our critical tier 1 suppliers to water-related risks
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

## 2.10.6 Water Risks Management of Suppliers

Do you collaborate with critical tier 1 suppliers located in water-stressed areas to minimize the following types of risks? If so, please indicate what measures are being taken. Please provide supporting evidence.

<input type="radio"/>		Measures
<input type="checkbox"/>	Risks related to the quantity and quality of water	
<input type="checkbox"/>	Risks related to regulatory changes or changes in pricing structures	
<input type="checkbox"/>	Risks related to stakeholder conflicts	

- ☐ We do not collaborate with critical tier 1 suppliers located in water-stressed areas to minimize any of the above risks
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

## 2.10.7 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

## 2.10.8 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.

# 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

### 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

### 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

#### 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

### 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:		
<input type="checkbox"/> Not relevant		
Category name:		
<input type="checkbox"/> Not relevant		
Category name:		
<input type="checkbox"/> 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

### 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		<input type="radio"/> >75% of FTEs <input type="radio"/> 50-75% of FTEs <input type="radio"/> 25-50% of FTEs <input type="radio"/> <25% of FTEs

Diversity Indicator	% of FTEs	Coverage
LGBTQI+		<input type="radio"/> >75% of FTEs <input type="radio"/> 50-75% of FTEs <input type="radio"/> 25-50% of FTEs <input type="radio"/> <25% of FTEs
Age groups:		<input type="radio"/> >75% of FTEs <input type="radio"/> 50-75% of FTEs <input type="radio"/> 25-50% of FTEs <input type="radio"/> <25% of FTEs
<30 years old		
30-50 years old		
>50 years old		
Other, please specify:		<input type="radio"/> >75% of FTEs <input type="radio"/> 50-75% of FTEs <input type="radio"/> 25-50% of FTEs <input type="radio"/> <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

### 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)		

Employee Level	Average Women Salary	Average Men Salary
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

### 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.

<input type="radio"/> % 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

### 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.

## 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

### 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

### 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
<input type="radio"/> <b>Own Operations</b> (including Joint Ventures where the company has management control) <b>Please select the basis for reporting (denominator): as a % of</b> <input type="radio"/> FTEs <input type="radio"/> Revenues <input type="radio"/> Clients <input type="radio"/> Investment Portfolio <input type="radio"/> Sites <input type="radio"/> Products <input type="radio"/> Not relevant <input type="text"/>			
<input type="radio"/> <b>Contractors and Tier I Suppliers</b> (as a % of contractors or Tier I Suppliers) <input type="radio"/> Not relevant <input type="text"/>			

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
<input type="radio"/> <b>Joint Ventures</b> (including stakes above 10%) (as a % of joint ventures)  <input type="radio"/> Not applicable. We do not have any joint ventures at stakes above 10%. <div></div>			

- ☐ 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

### 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

### 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.

### 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 <input type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:	
Average amount spent per FTE on training and development. <input type="checkbox"/> 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

#### 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
<input type="radio"/> 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		
Supporting Evidence		

- ☐ We do not offer any employee development program.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known

### 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
<input type="radio"/> 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

### 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 providing 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.**

<input type="radio"/>	FY 2017	FY 2018	FY 2019	FY 2020
Total number of new employee hires <input type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:				
Percentage of open positions filled by internal candidates (internal hires) <input type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:				

	FY 2017	FY 2018	FY 2019	FY 2020
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

#### 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

#### 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	
<b>Opportunity:</b> Why does your company use PA for SWP?	
<b>Action/process/tool used:</b> How PA have been used?	
<b>Outcome:</b> 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

### 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

### 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.

<input type="radio"/> 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:	<input type="radio"/> 2 years <input type="radio"/> 3 years <input type="radio"/> 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

### 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
<input type="radio"/> Total employee turnover rate <input type="checkbox"/> This data is publicly available. Please provide supporting evidence:				
Voluntary employee turnover rate <input type="checkbox"/> This data is publicly available. Please provide supporting evidence:				

	FY 2017	FY 2018	FY 2019	FY 2020
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

#### 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

#### 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.

### 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
<p>Priority 1</p> <ul style="list-style-type: none"> <li><input type="radio"/> 1. No Poverty</li> <li><input type="radio"/> 2. Zero Hunger</li> <li><input type="radio"/> 3. Good Health and Well-being</li> <li><input type="radio"/> 4. Quality Education</li> <li><input type="radio"/> 5. Gender Equality</li> <li><input type="radio"/> 6. Clean Water and Sanitation</li> <li><input type="radio"/> 7. Affordable and Clean Energy</li> <li><input type="radio"/> 8. Decent Work and Economic Growth</li> <li><input type="radio"/> 9. Industry, Innovation and Infrastructure</li> <li><input type="radio"/> 10. Reduced Inequalities</li> <li><input type="radio"/> 11. Sustainable Cities and Communities</li> <li><input type="radio"/> 12. Responsible Consumption and Production</li> <li><input type="radio"/> 13. Climate Action</li> <li><input type="radio"/> 14. Life Below Water</li> <li><input type="radio"/> 15. Life on Land</li> <li><input type="radio"/> 16. Peace, Justice and Strong Institutions</li> <li><input type="radio"/> 17. Partnerships for the Goals</li> <li><input type="radio"/> 18. Other</li> </ul> <p>Please indicate where the priority is available in the public domain.</p>			

Priorities	Description of alignment between priority and your business drivers.	Business Benefit KPI	Social / Environmental Benefit KPI
<p>Priority 2</p> <ul style="list-style-type: none"> <li><input type="radio"/> 1. No Poverty</li> <li><input type="radio"/> 2. Zero Hunger</li> <li><input type="radio"/> 3. Good Health and Well-being</li> <li><input type="radio"/> 4. Quality Education</li> <li><input type="radio"/> 5. Gender Equality</li> <li><input type="radio"/> 6. Clean Water and Sanitation</li> <li><input type="radio"/> 7. Affordable and Clean Energy</li> <li><input type="radio"/> 8. Decent Work and Economic Growth</li> <li><input type="radio"/> 9. Industry, Innovation and Infrastructure</li> <li><input type="radio"/> 10. Reduced Inequalities</li> <li><input type="radio"/> 11. Sustainable Cities and Communities</li> <li><input type="radio"/> 12. Responsible Consumption and Production</li> <li><input type="radio"/> 13. Climate Action</li> <li><input type="radio"/> 14. Life Below Water</li> <li><input type="radio"/> 15. Life on Land</li> <li><input type="radio"/> 16. Peace, Justice and Strong Institutions</li> <li><input type="radio"/> 17. Partnerships for the Goals</li> <li><input type="radio"/> 18. Other</li> </ul> <p>Please indicate where the priority is available in the public domain.</p>			

Priorities	Description of alignment between priority and your business drivers.	Business Benefit KPI	Social / Environmental Benefit KPI
<p>Priority 3</p> <ul style="list-style-type: none"> <li><input type="radio"/> 1. No Poverty</li> <li><input type="radio"/> 2. Zero Hunger</li> <li><input type="radio"/> 3. Good Health and Well-being</li> <li><input type="radio"/> 4. Quality Education</li> <li><input type="radio"/> 5. Gender Equality</li> <li><input type="radio"/> 6. Clean Water and Sanitation</li> <li><input type="radio"/> 7. Affordable and Clean Energy</li> <li><input type="radio"/> 8. Decent Work and Economic Growth</li> <li><input type="radio"/> 9. Industry, Innovation and Infrastructure</li> <li><input type="radio"/> 10. Reduced Inequalities</li> <li><input type="radio"/> 11. Sustainable Cities and Communities</li> <li><input type="radio"/> 12. Responsible Consumption and Production</li> <li><input type="radio"/> 13. Climate Action</li> <li><input type="radio"/> 14. Life Below Water</li> <li><input type="radio"/> 15. Life on Land</li> <li><input type="radio"/> 16. Peace, Justice and Strong Institutions</li> <li><input type="radio"/> 17. Partnerships for the Goals</li> <li><input type="radio"/> 18. Other</li> </ul> <p>Please indicate where the priority is available in the public domain.</p>			

- ☐ 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

### 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	
<b>Total (must equal 100%)</b>	

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

### 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	
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

## 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.

<input type="radio"/> 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

### 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.

<input type="radio"/> LTIFR	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Employees	n/million hours worked				
<input type="radio"/> LTIFR					
<input type="radio"/> LITR					

LTIFR	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Data coverage (as % of employees, operations or revenues)	percentage of: <input type="radio"/> Employees <input type="radio"/> Operations <input type="radio"/> 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 <input type="radio"/> Lost Workday Rate <input type="radio"/> Days Away Restricted Transfer Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: <input type="radio"/> Employees <input type="radio"/> Operations <input type="radio"/> 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

### 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.

<input type="radio"/> LTIFR	Unit	FY 2017	FY 2018	FY 2019	FY 2020
Contractors <input type="radio"/> LTIFR <input type="radio"/> LITR	n/million work hours worked				
Data coverage (as % of contractors, operations or revenues)	percentage of: <input type="radio"/> Contractors <input type="radio"/> Operations <input type="radio"/> 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 <input type="radio"/> Lost Workday Rate <input type="radio"/> Days Away Restricted Transfer Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues) <input type="radio"/> Contractors <input type="radio"/> Operations <input type="radio"/> Revenues	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 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

#### 3.7.4 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.

#### 3.8 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

### 3.8.1 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

### 3.8.2 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
<input type="radio"/> <b>Own operations/ Employees</b> <input type="radio"/> Not Applicable	<input type="radio"/> >75% of FTEs or business operations <input type="radio"/> 50-75% of FTEs or business operations <input type="radio"/> 25-50% of FTEs or business operations <input type="radio"/> 25-10% of FTEs or business operations <input type="radio"/> <10% of FTEs or business operations <input type="radio"/> No assessment completed
<input type="radio"/> <b>Suppliers</b> <input type="radio"/> Not Applicable	<input type="radio"/> >75% of critical tier 1 suppliers <input type="radio"/> 75-50% of critical tier 1 suppliers <input type="radio"/> 50-25% of critical tier 1 suppliers <input type="radio"/> 25-10% of critical tier 1 suppliers <input type="radio"/> <10% of critical tier 1 suppliers <input type="radio"/> No assessment completed
<input type="radio"/> <b>Contractors</b> <input type="radio"/> Not applicable	<input type="radio"/> >75% of contractors <input type="radio"/> 75-50% of contractors <input type="radio"/> 50-25% of contractors <input type="radio"/> 25-10% of contractors <input type="radio"/> <10% of contractors <input type="radio"/> No assessment completed
<input type="radio"/> <b>Franchisees</b> <input type="radio"/> Not Applicable	<input type="radio"/> >75% of franchisees <input type="radio"/> 75-50% of franchisees <input type="radio"/> 50-25% of franchisees <input type="radio"/> 25-10% of franchisees <input type="radio"/> <10% of franchisees <input type="radio"/> No assessment completed

- ☐ No, we do not use a living wage methodology.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not Known

### 3.8.3 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?
Country 1	<p>Country name:</p> <p>Percentage of FTEs based in this country out of total FTEs:</p>	<p>Please select one of the following options:</p> <p><input type="radio"/> 100% of our own employees based in this country are paid an hourly wage equal or higher than the living wage of this country.</p> <p><input type="radio"/> 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: <input type="text"/></p> <p><input type="radio"/> 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): <input type="text"/></p> <p><input type="radio"/> Not Known</p>	<p>Please convert your living wage estimate in US dollars at the exchange rate of your fiscal year-end date.</p> <p><b>Hourly</b> living wage for a single adult individual employed full-time without children: Currency: USD - US Dollars</p> <p>/ hour</p>

A. Country	B. Largest countries by number of employees	C. Wage exposure	D. Hourly living wage estimate
Country 2	<p>Country name:</p> <p>Percentage of FTEs based in this country out of total FTEs:</p> <p><input type="checkbox"/> Not applicable: more than 95% of our employees are based in country 1.</p>	<p>Please select one of the following options:</p> <p><input type="radio"/> 100% of our own employees based in this country are paid an hourly wage equal or higher than the living wage of this country.</p> <p><input type="radio"/> 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:</p> <p><input type="text"/></p> <p><input type="radio"/> 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):</p> <p><input type="text"/></p> <p><input type="radio"/> Not Known</p>	<p>Please convert your living wage estimate in US dollars at the exchange rate of your fiscal year-end date.</p> <p><b>Hourly</b> living wage for a single adult individual employed full-time without children: Currency: USD - US Dollars</p> <p>/ hour</p>

A. Country	B. Largest countries by number of employees	C. Wage exposure	D. Hourly living wage estimate
Country 3	<p>Country name:</p> <p>Percentage of FTEs based in this country out of total FTEs:</p> <p><input type="checkbox"/> Not applicable: more than 90% of our employees are based in countries 1 and 2.</p>	<p>Please select one of the following options:</p> <p><input type="radio"/> 100% of our own employees based in this country are paid an hourly wage equal or higher than the living wage of this country.</p> <p><input type="radio"/> 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: <input type="text"/></p> <p><input type="radio"/> 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): <input type="text"/></p> <p><input type="radio"/> Not Known</p>	<p>Please convert your living wage estimate in US dollars at the exchange rate of your fiscal year-end date.</p> <p><b>Hourly</b> living wage for a single adult individual employed full-time without children: Currency: USD - US Dollars</p> <p>/ hour</p>

- ☐ 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.

### 3.8.4 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:
- Contractors that have been assessed multiple times in the last three fiscal years should be counted only once in order to avoid double counting.
  - 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.

### 3.8.5 Living Wage Suppliers

Has your company conducted a living wage assessment on your current critical tier 1 suppliers, which are based in countries that your company considers to be exposed to wage issues to ensure that they pay their employees a living wage?

- ☐ Yes, we have conducted a living wage assessment of our critical tier 1 suppliers in the last three fiscal years. Please note:

1. Critical tier 1 suppliers that have been assessed multiple times in the last three fiscal years should be counted only once in order to avoid double counting.
2. Critical tier 1 suppliers that have been assessed in the last three fiscal years but are no longer critical tier 1 suppliers of your company should be excluded from the count.

A. Country	B. Countries most exposed to wage issues	C. Living wage assessment	D. Remediation actions on wage issues	E. Hourly living wage estimate
	What are the three countries where your critical tier 1 suppliers are based, which your company considers to be most exposed to wage issues?	What percentage of your current critical tier 1 suppliers based in this country have been assessed in the last three fiscal years to ensure that they pay their employees a living wage?	Has your company taken remediation actions on living wage issues in the last three fiscal years following the completion of the living wage assessment on your critical tier 1 suppliers in 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. Countries most exposed to wage issues	C. Living wage assessment	D. Remediation actions on wage issues	E. Hourly living wage estimate
<b>Country 1</b>	Country name:	<p>A. Number of current critical tier 1 suppliers based in this country assessed in the last three fiscal years:</p> <p>B. Total number of current critical tier 1 suppliers based in this country:</p> <p>C. Percentage of critical tier 1 suppliers based in this country assessed in the last three fiscal years (A/B):</p>	<p>Please select one of the following options:</p> <p><input type="radio"/> Yes, we have taken remediation actions. Please specify: <input type="text"/></p> <p><input type="radio"/> No, we have not taken remediation actions. Please explain: <input type="text"/></p>	<p>Please convert your living wage estimate in US dollars at the exchange rate of your fiscal year-end date.</p> <p><b>Hourly</b> living wage for a single adult individual employed full-time without children:</p> <p>Currency: USD - US Dollars</p> <p>/ hour</p>
<b>Country 2</b>	<p>Country name:</p> <p><input type="checkbox"/> Not applicable. please specify: <input type="text"/></p>	<p>A. Number of current critical tier 1 suppliers based in this country assessed in the last three fiscal years:</p> <p>B. Total number of current critical tier 1 suppliers based in this country:</p> <p>C. Percentage of critical tier 1 suppliers based in this country assessed in the last three fiscal years (A/B):</p>	<p>Please select one of the following options:</p> <p><input type="radio"/> Yes, we have taken remediation actions. Please specify: <input type="text"/></p> <p><input type="radio"/> No, we have not taken remediation actions. Please explain: <input type="text"/></p>	<p>Please convert your living wage estimate in US dollars at the exchange rate of your fiscal year-end date.</p> <p><b>Hourly</b> living wage for a single adult individual employed full-time without children:</p> <p>Currency: USD - US Dollars</p> <p>/ hour</p>

A. Country	B. Countries most exposed to wage issues	C. Living wage assessment	D. Remediation actions on wage issues	E. Hourly living wage estimate
Country 3	Country name:  <input type="checkbox"/> Not applicable. please specify: <div></div>	A. Number of current critical tier 1 suppliers based in this country assessed in the last three fiscal years:  B. Total number of current critical tier 1 suppliers based in this country:  C. Percentage of critical tier 1 suppliers based in this country assessed in the last three fiscal years (A/B):	Please select one of the following options: <input type="radio"/> Yes, we have taken remediation actions. Please specify: <div></div> <input type="radio"/> No, we have not taken remediation actions. Please explain: <div></div>	Please convert your living wage estimate in US dollars at the exchange rate of your fiscal year-end date. <b>Hourly</b> 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 critical tier 1 suppliers in the last three fiscal years.
- ☐ Not applicable. Please provide explanations in the comment box below.
- ☐ Not known.

## 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 CO2 emissions) the social and environmental impacts resulting from operations, products or services are significantly under-reported.



By measuring their externalized impacts companies not only increase their awareness on their positive contributions to society but also are better equipped to identify their key negative externalized impacts and anticipate regulatory changes and financial risks. Beyond the risk management dimension, impact valuation represents a management tool to orient the company strategy towards sustainable activities, solutions and sourcing. Investors are also interested in how companies measure and understand company impacts, and more importantly, how they use this information in their internal decision making so that it leads to long-term value creation. In order achieve this, investors need decision-friendly information converting disparate units of output into consistent and comparable information in order to evaluate:

- The influence of the social and environmental externalities on business value drivers (growth, profitability and risk)
- Financial and extra-financial information alongside each other
- Companies' competitive advantage

#### 4.1.1 Impact Valuation

**Additional credit may be granted for publicly available evidence.**

Does your company value the positive/negative social or environmental externalized impacts of its business operations, products and services?

Please provide supporting evidence and note that community investments and philanthropic initiatives are not accepted in this question.

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

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

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

## 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:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 2:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 3:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 4:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> 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 5:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 6:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 7:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 8:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 9:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 10:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> 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 11:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 12:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 13:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 14:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 15:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> 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

#### 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:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 2:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 3:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 4:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> 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:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 6:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 7:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 8:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 9:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 10:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> 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:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 12:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 13:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 14:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 15:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> 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

#### 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:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 2:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 3:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 4:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> 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 5:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 6:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 7:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 8:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 9:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 10:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> 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 11:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 12:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 13:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 14:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> Climate Change Adaptation					
Business Activity 15:	<input type="radio"/> Climate Change Mitigation <input type="radio"/> 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

# S&P Global

## Contact us

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