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Company Name: CSV Test Company RobecoSAM

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Registration Data:

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Main contact person:

(Person to be contacted in the case of questions)

Function/position:

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Department:

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Address:

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Town/city:

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Zip:

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Country:

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Phone:

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Fax:

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E-mail:

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Web:

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## DJSI 2016 - Industry

### 1 Economic Dimension

#### 1.1 Corporate Governance

##### 1.1.1 Board Structure

Please indicate the number of executive and non-executive directors on the board of directors/supervisory board of your company. In addition, please indicate if your company has an 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

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

	Number of members
Executive directors	
Non-executive directors (excl. independent directors)	
Independent directors	
Total board size	

TWO-TIER SYSTEM (companies with a supervisory board)

		Number of members
SUPERVISORY BOARD	Non-executive directors (excl. independent directors)	
	Independent 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 publically available independence statement. Please indicate below what the statement includes and provide a :
- 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
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: An effective board of directors, properly constituted, is the linchpin of good corporate governance. Boards are responsible for managerial performance, meeting the stated objectives of the corporation, compliance with applicable laws and regulations, and protection of shareholder rights and interests. To assess the quality of a board's structure, we focus on its composition, its proportion of independent members, and its overall size, as empirical studies show that oversized boards are counter-productive to firm performance. We also assess to what extent companies have made explicit statements about their definitions of, and requirements with respect to, the independence of board members. Key definitions: Types of Boards - Companies can choose between one-tier and two-tier systems when answering the question. The descriptions below will help you identify which of these structures is in place. One-tier systems have a single board consisting of executive, non-executive and independent directors. It is possible that such boards only consist of independent directors or a combination of executive and independent directors. Most countries use a one-tier system. Two-tier systems have an executive board and a supervisory board, which is composed of non-executive or independent members and – in certain countries – employee representatives. Countries that commonly use two-tier systems include Austria, Denmark, Finland, France, Germany, Hungary, Norway, and The Netherlands. Sweden is an exception and should be classified as one-tier despite the presence of employee representatives on the board. Based on the Swedish Corporate Governance Guidelines, the Swedish approach lies in between the one- and two-tier systems, i.e. the board of directors consists of one managing director (usually a senior executive, such as the CEO), employee representatives, and non-executive / external directors. Employee representatives on such boards are to be considered as non-executives. Types of Directors: We outline definitions of possible types of directors below. These definitions should be used to classify board members. Executive directors are employees, and are usually senior managers of the company. Executive directors are employees of the company, and are in an executive function (e.g. CEO, CFO, etc.). Non-executive directors are not employees. They are not involved in the day-to-day management of the company and the operational pressures linked to running it. Independent directors must fulfill the following criteria in addition to being a non-executive director. - The director must not have been employed by the company in an executive capacity within the last five years. - The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company's senior management. - The director must not be affiliated with a significant customer or supplier of the company. - The director must have no personal services contract(s) with the company or a member of the company's senior management. - The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company. An independency statement states whether there is a definition and conditions in place for independence of company's board of directors. Data requirements: The type of board, the breakdown between the different types of directors, and the total board size must be filled out. If the definition of independence at the company differs from that given above, and the company's definition of independence is publicly reported, the company should use its own definition of independence. The second part of the question explicitly requests this definition of independence and asks if the company has a target minimum proportion of independent directors on the board. This information needs to be publicly available. References: GRI - G4-34 & G4-38 are relevant for this question.

### 1.1.2 Non-executive Chairman/Lead Director

Is the board of directors/supervisory board headed by a non-executive and independent chairman and/or an independent lead director?

- Chairman is non-executive and independent. Please specify for how many years this approach has been adopted:  
\_\_\_\_\_
- Role of CEO and chairman is split and former CEO/chairman (presently in a non-executive position) is now chairman
- Role of CEO and chairman is split and chairman is non-executive but not independent

- Role of CEO and chairman is split and former CEO/chairman is now chairman, but independent lead director is appointed. Please indicate the name of the lead director:
- Role of chairman and CEO is joint, but independent lead director is appointed. Please indicate the name of the lead director:
- Role of chairman and CEO is joint or chairman is an executive director
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: International consensus favors the separation of the roles of chairman and CEO. If the board of directors opts to appoint one person fulfilling these two roles, it has to build in the necessary checks and balances to avoid a potential abuse of power. Companies headed by a joint chairman/ CEO are expected to explain their reasons for this structure, have appointed a "lead independent director", and to provide a statement about the lead director's responsibilities. Key definitions: If the company has an independent chairman, the number of years this approach has been in place (not since which year the approach has been in place) should be indicated in the box following the first statement. The Independent Lead Director role exists to provide leadership to the board in those instances in which the joint roles of Chairman and CEO could potentially be in conflict. Fundamentally, the role exists to ensure that the board operates independently of management and that directors have independent leadership at the board level. If the company has chosen either of the two options indicating that it has an independent lead director, the name of this director should be provided in the comment box at the top of the question. Independent directors must fulfil the following criteria in addition to being a non-executive director. - The director must not have been employed by the company in an executive capacity within the last five years. - The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company's senior management. - The director must not be affiliated with a significant customer or supplier of the company. - The director must have no personal services contract(s) with the company or a member of the company's senior management. - The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company. Reference: GRI G4-39 and G4-34 are relevant for this question.

### 1.1.3 Board Nomination Process

Please indicate whether diversity and the complementarity of skills are considered in your company's board nomination process. Please also indicate whether or not this policy is publicly available and what criteria are covered.

- Policy

Please indicate if diversity and complementarity of skills are key criteria in your board nomination process. Please attach supporting documents and indicate whether these documents are available in the public domain:

- Yes, our policy is publicly available. Please provide weblink:
  - Yes, our policy is internally available. Please provide supporting evidence:
  - No, our board nomination process does not cover diversity or complementarity of skills
- Diversity Criteria

Please state the three most important criteria related to board composition and board diversity that are included in your nomination policy and that aim to create variance in these criteria. Please provide supporting evidence for the options you have marked.

- Age

- Educational background
- Ethnicity
- Gender
- Level of independence
- Nationality
- Industry experience
- Tenure in the industry
- Other, please specify:

\_\_\_\_\_

#### Diversity in Board Nomination Process

Please indicate which of the following aspects are formally part of the nomination process and provide a link if this information is found in the public domain. If not publicly available, provide internal documents to support your answer.

- A skill matrix of the current board (describing the current mix of skills represented by different board members) is available  
\_\_\_\_\_
- A gap analysis between the current mix of skills and the target mix of skills has been performed and serves as the basis for the review of candidates by the nomination committee  
\_\_\_\_\_
- The recommendations of the Nomination Committee explicitly address in which way the candidates recommended address the skills gap. Please indicate where this publicly available .  
\_\_\_\_\_

#### Board Industry Experience

Please indicate the number of board members that have relevant working experience in your company's sector according to GICS level 1 sector classification. See information button for additional information.

\_\_\_\_\_

- We do not consider these aspects in our board nomination process
- Not applicable. Please provide explanations in the comment box.
- Not known

**Question Rationale:** Corporate boards are tasked with monitoring companies' management teams on behalf of those companies' shareholders and other stakeholders. Boards are the direct representatives of these stakeholders and form one of the most important components of corporate governance. It is therefore important that the board members selected have the right experience and skills, are sufficiently independent, and act in the best interests of all stakeholders. Additionally, diversity can add value to the board. When diversity leads to differences in perspective and experience, boards will be able to assess problems from a broader point of view and are more likely to take into account the best interests of all stakeholders. Furthermore, studies have shown a positive correlation between gender diversity on boards and companies' financial performance. It can also be important for board members to have a broad and complementary range of skills, although boards' needs can differ across individual companies and industries depending on the existing and required skills of board members and the available pool of qualified board members when electing new board members.

**Key Definitions:** Diversity Criteria: The three most important criteria on the list should be indicated; no additional credit is provided for indicating additional criteria and no importance is attached to the order of the options that you indicate. This section merely aims to assess to what extent multiple, i.e. up to three, diversity criteria are considered in the board nomination process; the relative importance of diversity factors will vary between regions, industries and companies. Local corporate governance codes: Certain local corporate governance codes include guidance on diversity criteria. This can be accepted for the "Diversity Criteria" section of the question if the following two criteria apply: - The company publicly states in its annual report that it adheres with the local corporate governance code without exception OR clearly states what those exceptions are and that they do not include diversity criteria. - The local corporate governance code clearly indicates that one or more diversity criteria should be considered for the board nomination process. For the last part of the question on Board Industry

Experience, the following definitions apply: GICS level 1 sectors include: - Energy - Materials - Industrials - Consumer Discretionary - Consumer Staples - Healthcare - Financials - Information Technology - Telecommunication Services - Utilities The following are not considered "relevant work experience in the sector": - Board members who have been members on another company's board but do not have any management experience - Board members who are officially elected as employee representatives. References: GRI G4-40 is relevant for this question

### 1.1.4 Gender Diversity

Please indicate the number of women on your company's board of directors/supervisory board. If your company has a one-tier board structure, this figure includes: female executive directors, non-executive directors and independent directors. If your company has a two-tier board structure, this figure ONLY includes female independent directors and non-executive directors (this means that senior executives and employee representatives should not be included).

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

Question Rationale: We assess whether the board reflects the diversity of the workforce and marketplace, thereby ensuring that a variety of viewpoints are heard and factored into corporate decision-making. A commitment to diversity at all levels can help companies attract employees, create goodwill with consumers, and compete better in the globally diverse markets, which in turn benefits long-term shareholder value. Gender diversity has been an important topic of discussion in recent years, and various academic studies have shown correlation between gender diversity and corporate performance, for example in corporate governance (Adams and Ferreira, 2009) or in company innovation (Deszö and Ross, 2012). Key definitions: For two-tier boards: Employee representatives and senior executives should not be included in the total number of women for two-tier boards as they are not considered in the calculation of the total size of the supervisory board. For one-tier boards: Employee representatives should be included in the total number of women on the board for one-tier boards containing employee representatives (e.g. for Swedish companies). If there are no women on the board of directors or supervisory board, you should write 0 in the answer to this question. Data requirements: For this question we are looking for the number of women on your company's board of directors/supervisory board. - If your company has a one-tier board structure, this figure includes: female executive directors, non-executive directors and independent directors. - If your company has a two-tier board structure, this figure ONLY includes female independent directors and non-executive directors (this means that senior executives and employee representatives should not be included). References: The study "Corporate Governance, Board Diversity, and Firm Value" (October 2001) examined Fortune 1000 firms and found a significant positive relationships between the fraction of women or minorities on the board and firm value. GRI - G4-10, G4-38, & G4-LA12 are relevant for this question.

### 1.1.5 Responsibilities and Committees

What committees does your company have in place that fall under the formal responsibility of the board?

- Board Committees  
 Please indicate the functions and associated committee names, for which the board of directors/supervisory board explicitly assumes formal responsibility in the table below.

Function	Responsibilities	Name of committee
Audit, accounting, risk management	<input type="checkbox"/> All members are non-executive directors	
Selection and nomination of board members and top management	<input type="checkbox"/> All members are non-executive directors	
Remuneration of board members and top management	<input type="checkbox"/> All members are non-executive directors	

**Responsibility for Sustainability**

Do you have a committee (at board and/or management level) in place which is formally responsible for sustainability? If yes, please specify the following about the constitution of the committee.

- Yes, the sustainability committee consists only of board members. Please specify the name of the board committee:
- Yes, we have a sustainability committee but it is not a formal board committee. Please specify the name of the committee and indicate the committee's composition. If the CEO is also a board member, please tick both options.
- The Committee consists of at least one board member. Please specify the name(s) of the board member(s):
- The Chief Executive Officer is part of the Committee
- The Chief Financial Officer is part of the Committee
- Other Senior Executive(s) are part of the Committee, please specify function and name(s):
- No, we do not have a sustainability committee in place
- We do not have any committees that assume responsibility for the functions described above
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Question Rationale:** In this question we assess whether or not the board of your company formally assumes responsibility for important business functions. We also assess whether the responsibility is clearly allocated within the board and if the responsibility for important functions is held by non-executive directors. In addition to committees related to audit, nomination and remuneration, we aim to find out how responsibilities related to sustainability are organized at management level and to what extent the board and executive management support sustainability strategies and initiatives. Key definitions: In the Board Committees section it should be made clear that the respective functions / responsibilities are clearly allocated to a specific committee, and ultimately if all members on that committee are non-executives (or independent directors) according to the definitions below. It is possible that the same committee has responsibility for two of the functions indicated (e.g. both nomination and remuneration) – if this is the case, the same committee should be indicated for both options. Non-executive directors are not employees. They are not involved in the company's day-to-day management and are removed from operational pressures linked to running the company. Independent directors must fulfil the following criteria in addition to being a non-executive director. - The director must not have been employed by the company in an executive capacity within the last five years. - The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company's senior management. - The director must not be affiliated with a significant customer or supplier of the company. - The director must have no personal services contract(s) with the company or a member of the company's senior management. - The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company. If you indicate the first option "Yes, we have a board committee formally responsible for sustainability which consists only of board members" in the Board-Level Responsibility for Sustainability section, all members of the committee need to be members of the board of directors (for one-tier boards) or supervisory board (for two-tier boards). In the section related to Responsibility for Sustainability, the person you should provide information on is the highest-ranked person responsible for the execution of the company's sustainability strategy. The CEO is not an acceptable response to this question as the CEO is ultimately responsible for all company activities, and the point of this section is to find out who has explicit responsibility for sustainability. The number of levels from the CEO should be stated as 1 if the person reports directly to the CEO, 2 if the person reports to someone who in turn reports to the CEO, and so on. References: GRI G4-34 is relevant for this question.

**1.1.6 Board Effectiveness**

How does your company ensure the effectiveness of your board of directors/supervisory board and the alignment with the (long-term) interests of shareholders?

	Indicators/measures
Number of meetings attended in percentage last business / fiscal year	<input type="checkbox"/> Average board meeting attendance: _____ % of meetings of board of directors/supervisory board.  <input type="checkbox"/> Minimum of attendance for all members required, at least (in %) _____
Number of other mandates of the board of directors / supervisory board members. This only applies to non-executive and independent directors, not executive directors or employee representatives.	<input type="checkbox"/> Number of non-executive/ independent directors with 4 or less other mandates: _____  <input type="checkbox"/> Number of other mandates for non-executive/ independent directors restricted to: _____
Performance assessment of board of directors/ supervisory board members.	<input type="checkbox"/> Regular self-assessment of board performance. Please specify or provide documents: _____  <input type="checkbox"/> Regular independent assessment of board performance. Please specify or provide supporting documents: _____
Election of board members	<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)

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

Question Rationale: An effective board of directors is vital for good corporate governance. Several studies have found that companies with specific procedures and practices designed to ensure the accountability of their board and a close alignment with shareholders' interests perform better than those that do not. We use the parameters in this question as a proxy for the overall effectiveness of the board. In addition to meeting attendance, the number of external directorships board members hold, and performance assessment, we ask for information on how board members are elected, as the frequency of election and structure of the process can affect the accountability of board members: When board members are elected individually and on an annual basis, shareholders are able to vote them off if they are concerned with their performance. If shareholders can frequently express their confidence or concerns in board members, the board as a whole becomes more accountable. Key definitions: This question only applies to board members who represent shareholders (or multiple stakeholders including shareholders). The meeting attendance section refers to two measures: on one hand, the actual average attendance rate for the past year, and on the other hand if there is any corporate guideline for meeting attendance, i.e. if there is a minimum proportion of board meetings that each board member is required to attend. Both rates should be calculated on the basis of the total number of board meetings held annually. Other mandates refers to the number of other external directorships in publicly listed companies held by members of the board of directors / supervisory board (examples include executive board positions such as CEO, or member of the board of directors at another company). Board memberships in private limited companies, educational institutes (school, college or universities) and in non-profit organizations are not considered in our definition of other mandates. Only the number of mandates for the independent and non-executive directors should be considered, not mandates for executive directors or employee representatives. In this section both the actual number of directors with four or fewer other mandates is considered together with any corporate guidelines on restrictions on the number of other mandates. We consider two types of board performance assessments: (1) self-assessments of the board's performance, meaning that the board members themselves are allowed to systematically evaluate their performance; (2) independent assessments of the board's performance, meaning that an independent third party evaluates the performance of the board. Such assessments are considered regular if the company clearly shows that there are guidelines to perform them at specific intervals (such as annually or every second year). Assessments are also considered regular if the company is carrying them out for the first time but with the explicit intention of conducting them regularly. It is considered best practice to carry out both types of assessments on a regular basis,



although not necessarily annually. Annual election of board members refers to a procedure whereby each board member has to be re-elected at each annual general meeting for shareholders (as opposed to electing a member for multiple years). Individual election of board members refers to a procedure whereby each member is elected on an individual basis (as opposed to members being elected by slate). References: Corporate Accountability Report "Does Corporate Governance Matter to Investment Returns?" by Jay W. Eisenhofer, Gregg S. Leving, ISSN 1542-9563GRI G4-41 & G4-38 & G4-43 & G4-44 is relevant for this question. -

### 1.1.7 Executive Compensation - Success Metrics and Vesting

Please indicate your company's pre-defined corporate indicators relevant for variable CEO compensation as well as guidelines on time vesting and performance period for variable CEO compensation.

Success Metrics for Variable CEO Compensation

Internal Financial Success Metrics (e.g. cashflow, EBIT, revenues), please list all metrics used for this category:

\_\_\_\_\_

External Financial Success Metrics (e.g. share price, Tobins Q), please list all metrics used for this category:

\_\_\_\_\_

External Perception Metrics (e.g. reputational risks, customer satisfaction, feedback from stakeholder engagement), please list all metrics used for this category:

\_\_\_\_\_

Environmental metrics (e.g. corporate emission reduction indicators), please list all metrics used for this category:

\_\_\_\_\_

Social figures (e.g. corporate health & safety indicators), please list all metrics used for this category:

\_\_\_\_\_

#### 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:

\_\_\_\_\_

- We do not have a performance based incentive system
- Not applicable. Please provide explanations in the comment box below.

Not known

Question rationale: Both financial and non-financial metrics are becoming increasingly important in determining variable compensation for executive management and more specifically the CEO. In this question, we assess whether a company uses corporate performance indicators as part of its process to determine variable compensation, as well as the nature of these indicators. We also assess time vesting and performance periods that are used for determining the CEO's variable compensation. A longer vesting period ensures that the interests of management and the long-term interest of shareholders are better aligned. Key definitions: Success metrics for variable CEO compensation part of this question, any corporate performance indicators that are used to determine the CEO's variable compensation should be indicated. Please only include metrics that apply to the CEO's compensation, not metrics that are selectively used for other senior executives or specialist senior managers at a lower level (such as Sustainability or Environmental Managers). Performance period: This refers to a performance-based pay-out structure of variable compensation for the current period x which is dependent on the achievement of targets in the following periods (x+1, x+2, x+3, etc.). Please note that option- and stock-based compensation for which the number of options or stocks rewarded is not dependent on future performance do not count as performance vesting but are considered as time vesting. Example: "The actual number of shares that may become earned and payable under the awards will generally range from 0% to 200% of the target number of units based on achievement of the specified goals over a two-year period." A clawback provision is a provision in the incentive plan that enables the company to with-hold the payment of any sum, or recovers sums already paid out, in the event of serious misconduct or a material misstatement in the company's financial statements. Time vesting refers to time-based pay-out structures of variable compensation for the current period x over the coming years (x+1, x+2, x+3, etc.). The amount of the future pay-out is independent of the coming year's performance. If all long-term incentives are based on future performance, the same figure should be given for the longest performance period and the longest time vesting period. Data requirements: In this question RobecoSAM aims to find out which corporate performance indicators are used to determine CEO variable compensation. Please include only metrics that are applied to the CEO. References: GRI G4-51 is relevant for this question.

### 1.1.8 Transparency of Executive Compensation

- Does your company communicate the remuneration/compensation of your board of directors/supervisory board members and other highest paid directors / senior executives (e.g. CEO) externally?
- Yes, on an individual level for each board member and CEO and additional highest paid senior executives, please indicate weblink:  
\_\_\_\_\_
  - Yes, on an individual level for each board member and CEO, please indicate weblink:  
\_\_\_\_\_
  - Yes, on an aggregated level for non-executive directors AND on aggregated level for executive directors, please indicate weblink:  
\_\_\_\_\_
  - Yes, on an aggregated level for the board/supervisory board, please indicate weblink:  
\_\_\_\_\_
  - No, we do not communicate this information externally
- Does your company communicate what part of total compensation for senior executives consist of variable pay and under what conditions payments are received?
- Yes, we publically disclose the ratio between fixed and performance based compensation (i.e. a clear indication of the share of total compensation which is "at risk" and performance-based). Please indicate weblink:  
\_\_\_\_\_
  - Yes, we publically disclose what performance metrics are relevant for performance based variable compensation. Please indicate weblink:  
\_\_\_\_\_
  - Yes, we publically disclose the weightings between performance metrics for performance based variable compensation. Please indicate weblink:  
\_\_\_\_\_

- Yes, we publically disclose the performance targets that need to be met for performance based variable compensation. Please indicate weblink:  
 \_\_\_\_\_
- No, we do not have performance based variable pay, but we disclose this publically. Please indicate weblink:  
 \_\_\_\_\_
- No, we do not communicate this information externally
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: In the aftermath of the global financial crisis, many countries have implemented or are planning to implement reforms regarding the transparency of executive compensation. Transparency is vital to restore trust among shareholders, employees, customers and other stakeholders, and hence to improve corporate reputations. Companies that are taking a proactive approach to align their reporting with this global trend and improve disclosure about executive compensation will be in a better position to fend off criticisms than those that are not. In this question, we assess to what extent companies disclose this information. We also assess the public disclosure of the remuneration structure and the performance metrics that are used to compensate board members. Disclosing these performance metrics and targets helps the public understand how much board members are being paid and under what circumstances. Key definitions: Senior executives refers to the highest-compensated executives. Usually these are the so-called "named executives" for whom the company would disclose remuneration in a proxy statement or in the annual report. The ratio of fixed & performance-related compensation refers to public disclosure indicating the relationship between fixed and variable compensation for senior executives. This should include a clear indication of the proportion of compensation that depends on performance, and hence is at risk if the requirements are not met. Performance metrics refers to type of indicators that are used to determine the variable, performance-based component of senior executives' compensation. The weights of the performance metrics refers to the relative weights allocated to the various performance metrics in the calculations for determining variable compensation. Performance targets refers to the target levels in each performance metric that each executive aims to achieve in order to receive performance-related compensation. For companies that do not use a performance-related compensation model for their senior executives, the corresponding option for this should be indicated in the question together with a web link to where this information can be found. References: GRI G4-51 is relevant for this question.

### 1.1.9 Disclosure of Median or Mean Compensation of all Employees & CEO Compensation

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 be consistent for all figures.

CEO Compensation	Total CEO Compensation	
Employee Compensation	Median Employee Compensation	Mean Employee Compensation
Please indicate the total annual compensation of the Chief Executive Officer (or any equivalent position): Total compensation includes fixed and variable compensation as well as all other parts of compensation which are required to be included in total remuneration reporting according to national accounting standards		

CEO Compensation	Total CEO Compensation	
Employee Compensation	Median Employee Compensation	Mean Employee Compensation
Please indicate either median or mean annual compensation of all employees, except the Chief Executive Officer (or any equivalent position):		
Please indicate the ratio of the mean or median employee compensation and the total annual compensation of the Chief Executive Officer: CEO compensation divided by the mean or median employee compensation		
Please specify the currency used in the table:		

- We do not track the ratio of the median or mean employee compensation and the total annual compensation of the Chief Executive Officer
- We plan to start tracking these figures during 2016
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: In the aftermath of the global financial crisis, many countries have implemented or are planning to implement reforms regarding the transparency of executive compensation. Transparency is vital to restore trust among shareholders, employees, customers and other stakeholders, and hence to improve corporate reputation. Companies that are taking a proactive approach to align their reporting with this global trend and improve disclosure about executive compensation will be in a better position to fend off criticisms than those that are not. In addition to complying with new regulations, transparent reporting on CEO compensation and the mean or median compensation of other employees provides a basis for understanding the "pay gap" and addresses concerns from investors and stakeholders about whether or not executive compensation is justified. In this question, we assess whether companies (including non-US based companies) are able to disclose this information. The Dodd–Frank Wall Street Reform and Consumer Protection Act (Pub.L. 111-203, H.R. 4173) is a federal statute in the United States that was signed into law by President Barack Obama on July 21, 2010. The Dodd-Frank Act clearly states that, in terms of disclosure of CEO compensation, a company will be obliged to disclose to the shareholders: the median of the annual total compensation of all employees of the issuer, except the chief executive officer (or any equivalent position) the annual total compensation of the chief executive officer, or any equivalent position, and the ratio of the amount of the medium of the annual total with the total CEO compensation. Key definitions: Salary is defined here as the total annual compensation including all bonuses but excluding pension benefits and fringe benefits. Total annual compensation is defined here as the total compensation including all bonuses but excluding pension benefits and fringe benefits. Median of the total annual compensation of all employees is defined according to the general mathematical definition of median: the median of a sequence is the middle number when sorting all numbers from low to high. This is different to the mean of the total annual compensation of all employees since the mean of a sequence of numbers is calculated by adding up all the numbers in a sequence and dividing this total by the number of entries in the sequence. In this question either the median or the mean may be provided; it is not necessary to provide both. The ratio should be calculated as the Total CEO Compensation divided by the Median OR Mean employee compensation (i.e. the reported figure should be the multiple of the employee compensation. References: The Dodd–Frank Wall Street Reform and Consumer Protection Act (Pub.L. 111-203, H.R. 4173), [www.gpo.gov/fdsys/pkg/BILLS-111hr4173enr/pdf/BILLS-111hr4173enr.pdf](http://www.gpo.gov/fdsys/pkg/BILLS-111hr4173enr/pdf/BILLS-111hr4173enr.pdf) (p. 529) GRI G4-54 is relevant for this question.

### 1.1.10 Management Ownership Requirements

Please indicate if your company has specific stock ownership requirements for the CEO and other executives. Please attach supporting evidence for the selected option(s):

- 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 [redacted] times the annual base salary
  - Other executive managers (other than the CEO) have to build up a share ownership of [redacted] times the annual base salary
- No, there are no share ownership requirements but the CEO holds company shares corresponding to [redacted] times the annual base salary
- No, there are no share ownership requirements and the CEO does not hold any company shares
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: As corporate governance systems aim to ensure that a company is managed in the interests of its shareholders, in this question we assess whether there are stock ownership guidelines in place for the company's CEO and other executives. Academic research (e.g. Bhagat and Bolton (2008)) suggests that stock ownership by senior management is positively correlated to future operating profit. Key definitions: The question differentiates between actual ownership and requirements of ownership. The first option should be marked if there are explicit requirements indicating that the CEO and/or other executive managers are required to build up share ownership equivalent to a specific multiple of their annual base salary. The second option should be marked if the CEO owns shares, but there are no specific requirements for them to do so. References: Academic research (e.g. Bhagat and Bolton (2008)) shows that stock ownership of senior management is positively related to future operating profit.

### 1.1.11 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. [redacted]

Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether or not a company has transparently and proactively managed the issue. For further details please refer to the RobecoSAM white paper Measuring Intangibles available via: [www.sustainability-indices.com](http://www.sustainability-indices.com).

## 1.2 Risk & Crisis Management

1.2.1 Risk Governance

Please indicate which persons, 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.

<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		
	Highest ranking person with responsibility for monitoring and auditing risk management performance		

Number of non-executive members of board of directors/supervisory board with expertise in (enterprise) risk management. Please specify number of non-executive directors:

\_\_\_\_\_

Regular risk management education for non-executive directors ensured. Please specify:

\_\_\_\_\_

The risk management function is structurally independent of the business lines. Please specify:

\_\_\_\_\_

- There are no such responsibilities in place
- Not applicable. Please provide an explanation in the comment box below.
- Not known.

Question Rationale: For a company's risk management procedures to be effective, risk awareness, concern and management have to stem from the company's senior management and board of directors. While overall responsibility for risk management lies with the board of directors, it is the senior management team's duty to translate the strategic direction set by the board into appropriate policies and procedures and to put in place an effective mean to execute and implement those policies. To ensure that the policies are consistent with the risk tolerance of the company's shareholders, they should be approved by the board. Data Requirements: Under highest responsible person or committee the name and position of the person or body with the respective responsibilities should be indicated. Examples of responsible people or committees include Chief Risk Officer, Risk Committee, Internal Audit and Chief Compliance Officer. Under Reporting Line the whole reporting line from the responsible persons or committee up to the executive managers or board of directors should be provided. Risk appetite can be defined as "the amount and type of risk that an organization is willing to take in order to meet its strategic objectives". Organizations will have different risk appetites depending on their industry, culture and objectives. A range of appetites exist for different risks and these may change over time. While risk appetite is about the pursuit of risk, risk tolerance is about what an organization can deal with. Companies should enter here the highest ranking individual or body in the organization that is responsible for determining the appropriate risk level of the organization, which in most cases would be the Chief Risk officer or the highest ranking committee in the company responsible for risk management. Risk monitoring & reporting is needed to ensure policies are carried out and processes are executed in accordance with management's selected performance goals and risk tolerances. Here the highest ranking individual or committee responsible for monitoring risk should be provided. This could be internal audit or any comparable function ensuring an independent assurance that practices are consistent with the company's risk strategy and policies. For the option on expertise in (enterprise) risk management for non-executive directors, it is not expected that a large number of board members would have such experience. However, it is considered beneficial to have at least some members on the board with risk management experience. In many non-financial industries this would be someone who has worked in operational risk management. It could also include someone with a finance background who has worked in financial risk assessment. Experience on a risk-related board committee alone is not acceptable; rather, the focus is on professional experience that relates to risk management. Regular education relates to risk-specific education & training provided to non-executive directors, ensuring that they are informed about latest-risk management practices and are equipped to assess various forms of risks. Regular refers to education or training that occurs consistently belong to the companies scheduled training mechanisms for board members. Structural independence means that the organization's risk function is independent of other business functions, departments or divisions, and serves as a means to address risks throughout the entire organization and not just within a specific department. Structural independence allows for objective

monitoring and control of various risks, in the best interest of the entire organization and without the pressure of a potential conflict of interests coming from other business priorities. References: GRI - G4-35 & G4-36 and G4-45 & G4-46 are relevant for this question.

### 1.2.2 Risks Correlation

Do you perform a correlation analysis of the key risks identified? Please provide supporting documents.

- Yes, we perform a correlation analysis, only for financial risks. Please provide supporting documents:
- Yes, we perform a correlation analysis – for financial and business risks. Please specify which business risks are included in risk correlation analysis. Additionally please provide supporting documents:
- We do not perform a correlation analysis
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: When assessing risks, it is important to identify correlations or interdependencies among the various forms of risk. Some risks are positively or negatively correlated with others – that is, as the likelihood or impact of one risk increases, that of another increases or decreases. Risk exposures with a high correlation, such as loans to the same industry, investments in the same asset class, or operations within the same building, increase the concentration of risk within a business. The degree of risk diversification is therefore inversely correlated to the level of correlations within that business. In order to understand the full risk exposure of a group it is essential to understand the correlation of both financial and business risks within the group. Key definitions: Risk Correlation Analysis is a method to determine the likelihood of a risk of any kind occurring at the same time as another risk. It enables a company to derive conclusions on the relationship and possible interdependence of risks, and to accordingly plan the kinds of controls that should be implemented to mitigate these risks. The use of risk correlation analysis needs to be proven with supporting evidence; however, sensitive information may be removed from the reference – our focus lies on the availability of evidence showing a sensitivity analysis and that it covers the risks indicated. Business risks include any strategic, operational, social or environmental risks; that is, any risks that are not purely financial (such as interest rate and currency-related risks).

### 1.2.3 Sensitivity Analysis and Stress Testing

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

- Yes, the main focus is on changes in financial risks, such as exchange and interest rates
- Yes, we produce comprehensive scenarios on other factors (in addition to financial risks; such as strategic business risks, market/business environment risks, operational risks, and compliance risks). Please specify which risks are included in your sensitivity analysis / stress testing and attach supporting documents or indicate website:
- 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

Question rationale: Effective risk and crisis management are vital for long-term financial planning and organizational flexibility. Companies need to implement internal control processes to comply with existing regulations and be proactive in developing their control mechanisms. To better capture more extreme versions or more uncommon types of risks in addition to market or price risk, robust sensitivity analysis and stress testing should be performed. Key definitions: Sensitivity analysis is the name given to any procedure that tests the particular outcome of any given set of inputs under a given set of assumptions. It is important in risk analysis because it is a useful tool for gauging the outcome of all kinds of scenarios

and events. Analysts conducting sensitivity analysis will ultimately be concerned with determining how changes in one or more inputs could affect the output of interest. Stress testing is a simulation technique used on assets, portfolios or positions of interest to determine their reactions to different events that are not usually captured in more traditional value or risk analysis. Stress tests are used to gauge how certain stressors (events, risks, megatrends) or extreme circumstances could affect a company or industry. They are usually computer-generated simulation models that test hypothetical scenarios. The Monte Carlo simulation is one of the most widely used methods of stress testing.

### 1.2.4 Emerging Risks

- 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 the public domain where the risk, the business impact and any mitigating actions are described.

	Description of risk, as reported in the public domain:	Potential business impact of the risk, as described in the public domain:	Mitigating actions, as described in the public domain:	Supporting evidence from the public domain on risk, business impact and mitigating actions
Emerging Risk 1				
Emerging Risk 2				

- No, we do not report on long-term, emerging risks
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: It is important for investors to understand the long-term risks that companies face and the companies' awareness of the impacts of these risks on their business and any mitigating actions that they may be taking in response to such risks. In disclosing these risks to investors, companies are showing their ability to plan effectively for long-term risks. Reporting on long-term risks, their impacts on their business and the mitigating actions they are taking can improve investors' confidence in the ability of the management to plan effectively for long-term challenges and therefore may make the company a more attractive long-term investment. Key Definitions: The focus should lie on the most significant long-term emerging risks that are explained in public disclosures. Risks that are expected to have a long-term impact on the company's business but are already impacting the company's business today are also acceptable. Impact on the business: it is not expected that a precise financial impact of these risks on the business will be indicated, but rather a convincing description of how these emerging risks could impact the business, and therefore its financial results, over time. The focus of the question is on longer-term emerging risks, i.e. those that are unlikely to have an impact on the company for at least three to five years. In addition, because the disclosure of long-term emerging risks is so important for long-term investors, the risks provided in this question should correspond to risks that are disclosed publicly (either in the annual report or in the company's sustainability reporting). Even if the description in the questionnaire differs or is more detailed than what is publicly reported, the best answers will be confirmed by evidence that these risks are also disclosed in reporting to investors.

### 1.2.5 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 and specify where prompted.



- Financial incentives which incorporate risk management metrics, please indicate for which employees this applies
- For senior executives, please specify:  
[REDACTED]
  - For line managers, please specify:  
[REDACTED]
  - Focused training throughout the organization on risk management principles, please specify:  
[REDACTED]
  - Inclusion of risk management criteria in the HR review process for employee evaluations
  - Measures allowing individual employees proactively to identify and report potential risks throughout the organization, please specify:  
[REDACTED]
  - Measures allowing continuous improvement in risk management practices through involvement of employees in structured feedback process, please specify:  
[REDACTED]
  - Incorporating risk criteria in the product development or approval process
  - Other means of measuring or innovating for an effective risk culture, please specify:  
[REDACTED]
- 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

Question Rationale: While an effective structure for risk management is essential, events since the credit crisis as well as several high-profile disasters such as the Macondo oil spill have demonstrated the need for strong risk culture throughout the organization to ensure that the importance of risk is understood by all employees. This question is designed to assess if companies are implementing an effective risk culture across their business. Key Definitions: Risk management metrics refers to any risk management measures that may be part of an individual's performance review, or any goal that affects compensation tied to reducing risk, including measures to reduce occupational health and safety incidents or environmental risks. Risk management in the HR review process can include any element of risk performance (including avoidance of risks) that is included in the review of employee performance. Measures for reporting risks should be more than whistle-blowing mechanisms. Rather, these should be mechanisms that allow employees to report potential incidents that could occur, based on their experience. This can in turn be used in order to improve risk management and monitoring.

### 1.2.6 MSA Risk & Crisis Management

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

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

of the management response to a situation is assessed, evaluating whether or not a company has transparently and proactively managed the issue. For further details please refer to the RobecoSAM white paper Measuring Intangibles available via: [www.sustainability-indices.com](http://www.sustainability-indices.com).

## 1.3 Codes of Business Conduct

### 1.3.1 Codes of Conduct

Please indicate for which areas corporate codes of conduct have been defined at a group level (including subsidiaries). Please attach supporting documents.

- Corruption and bribery
- Discrimination
- Confidentiality of information
- Antitrust/anticompetitive practices
- Money-laundering and/or insider trading/dealing
- Environment, health and safety
- Whistleblowing
- No group-wide code of conduct
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Codes of Conduct are corporate documents outlining a company's values, principles and guidelines in a variety of areas. Ideally, codes combine aspirations and detailed standards on how to put them into practice, guiding the way the company conducts its business activities. Codes of Conduct are voluntary but often seen as an important part of company culture, reputation and compliance. With this question RobecoSAM assesses the existence and scope of a company's Code of Conduct. Key Definitions: Please be aware that Codes of Conduct can come in different formats and have different names (e.g. internal rules, company's credo, compliance codes, ethics codes, codes of practice, charters). References: GRI G4-56 and G4-58 are relevant for this question.

### 1.3.2 Coverage

Please indicate the coverage of your codes of conduct relative to the total number of:

- Employees group-/worldwide:
- Contractors/Suppliers/Service providers:
- Subsidiaries:

Joint ventures (includes stakes below 51%) :  
[Redacted]

- 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

Question Rationale In order to successfully govern a company's behavior and mitigate adverse effects, Code of Conduct as well as specific anti-corruption & bribery policies should be as comprehensive as possible – not only in content but also in the scope of application. With this question RobecoSAM assesses the extent to which these policies cover the company itself (including subsidiaries and joint business operations), its employees and its suppliers. Key Definitions: Joint ventures: RobecoSAM considers it to be two entities coordinating to attain a common goal and contributing resources (financial or other) towards that goal. We are looking whether the company covers the imposing of the Code of Conduct for any of its joint ventures. The coverage asked for in this question is the scope explicitly indicated in the code of conduct itself; that is, it should be indicated in the policy to what extent the policy (or connected policies such as a supplier code of conduct with identical content) covers employees, suppliers, etc. References: GRI - G4-SO4 is relevant for this question. Please also refer to the Business Principles for Countering Bribery, an initiative of Transparency International and Social Accountability International.

### 1.3.3 Corruption & Bribery

Please indicate which of the following aspects are covered by your anti-corruption and bribery policy at a group level (including subsidiaries). Please attach supporting documents. Please ensure that the marked options are both covered by your company's policy and are clearly disclosed in the attached documents .

- 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 attach supporting documents and/or indicate web address:  
[Redacted]
  - Charitable contributions and sponsorship
  - Charitable contributions and sponsorship publicly disclosed. Please attach supporting documents and/or indicate web address:  
[Redacted]
- No anti-corruption & bribery policy
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Corruption and bribery are economic crimes that are consistently harmful to a company's intangible assets (such as its reputation, staff morale, or business relationships). Companies doing business in countries with weak anti-corruption and bribery laws are exposed to additional reputational and legal risks. Evidence of corrupt practices can result in a company's exclusion from contracts financed by institutions that blacklist suppliers of bribes (for example, the World Bank's list of debarred firms), potentially affecting its future earnings. Due to the additional types of risk that corruption introduces, it creates uncertain consequences for investors, and therefore increases the risk premium a company has to pay for debt or equity. This question assesses the anti-corruption and bribery policy a company has in place to complement legal requirements (or compensate for the lack of such requirements in certain countries). Because political and charitable contributions can be used as a subterfuge for bribery, they should be explicitly covered by the anti-corruption policy and should be publicly disclosed. Key definitions: Kickback: A kickback refers to a share of misappropriated funds paid by one organization to another in a case of corrupt bidding. This can occur in a business context or in any other situation in which people are entrusted to spend funds that do not belong to them. In this context, a company would win a contract in a public bidding process even though the quote it provides exceeds the market price or best offer. For the benefit of having won the contract, the provider of the service then pays a kickback (for example, the difference between the overvalued and the actual market price, or part of this difference) to the buyer. Soft dollar: The term soft dollar is used in the finance industry and refers to in-kind payments made by a money

manager (a fund, investor, etc.) to its service providers. Instead of paying the service providers with cash (i.e. hard dollars), the investor pays in-kind (i.e. with soft dollars) by passing on business to its service providers. Political contributions and charitable donations: This question specifically considers contributions and donations that act as a means of bribery and corruption, and this needs to be explicitly addressed in the attached policies. In the context of this question, disclosure on details of contributions and donations is only considered for topics that are specifically covered in the relevant policy. Other aspects related to political contributions and charitable donations that are not linked to bribery or corruption are addressed in other parts of the questionnaire. Data Requirements: Please ensure that the marked options are both covered by your company's policy and are clearly disclosed in the attached documents. References: - GRI G4-56 and G4-SO6 are relevant for this question. - OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997 - United Nations Convention Against Corruption, 2003 - Business Principles for Countering Bribery, 2009 (by Transparency International, second edition)

#### 1.3.4 Systems/ Procedures

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

- Responsibilities, accountabilities and reporting lines are systemically defined in all divisions and group companies
- Dedicated help desks, focal points, ombudsman, hot lines
- 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 specify:
- No such systems/policies in place
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: As with every strategy or goal, a code of conduct is only as good as the level that it is complied with. A company therefore needs to have proper systems and procedures in place to ensure the implementation of its code of conduct to assure employees, creditors, business partners, shareholders and other stakeholders that internal systems will not be co-opted, circumvented or overridden. Definitions: For the certification / audit / verification of the compliance system, only independent third parties are accepted. Internal audit is not considered an independent third party. References: GRI - G4-56 & G4-57 is relevant for this question.

#### 1.3.5 Reporting on breaches

Does your company publicly report on breaches (e.g. number of breaches, cases etc.) against your codes of conduct/ethics? Please attach documents and/or web address. If your company did not have any breaches of your codes of conduct during the last fiscal year, please indicate where this is publicly reported.

- Yes, we publicly report on breaches
- No, we do not publicly report on breaches
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Organizations are increasingly expected by the marketplace, international norms, and stakeholders to demonstrate their adherence to integrity, governance, and good business practices. Reporting to authorities is mandatory in many countries but RobecoSAM's questions are looking for evidence of transparent corporate reporting to all stakeholders. This question assesses the transparency a company shows in relation to breaches of its codes of conduct or anti-corruption & bribery policies towards its stakeholders, both for the occurrence of incidents as well as the response of the company. Key definitions: Both the disclosure of breaches of the codes of conduct and the comprehensiveness of the disclosure are assessed. When assessing the comprehensiveness of the disclosure, aspects such as the number of cases, the types and categories of cases, and the consequences of the breaches are considered. Filings to authorities that are not publicly available to all stakeholders will not be considered here. If there were no breaches of the code of conduct, the first option should be chosen, together with an indication of where this is publicly reported: The absence of breaches also needs to be publicly disclosed for the purpose of this question. A comment indicating that no breaches occurred and that reporting would have been available in the event of such breaches occurring is not sufficient for this question. Data Requirements: Please note that if your company did not have any breaches of code of conduct, please tick 'Yes, please refer to the reference(s) provided:' and indicate where this is publicly reported. References: G4-58 & G4-SO5 are relevant for this question. OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997 United Nations Convention Against Corruption, 2003 Business Principles for Countering Bribery, 2009 (by Transparency International, second edition)

### 1.3.6 MSA Business Ethics

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.

Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether or not a company has transparently and proactively managed the issue. For further details please refer to the RobecoSAM white paper Measuring Intangibles available via: [www.sustainability-indices.com](http://www.sustainability-indices.com).

## 1.4 Materiality

This criterion aims to assess the ability for the company 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.

### 1.4.1 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
<p><b>Material Issue</b>                      Please specify your material issue:</p>	<p>Please select the category your material issue belongs to:</p> <ul style="list-style-type: none"> <li><input type="radio"/> Business ethics</li> <li><input type="radio"/> Climate strategy</li> <li><input type="radio"/> Community engagement</li> <li><input type="radio"/> Corporate governance</li> <li><input type="radio"/> Environmental management</li> <li><input type="radio"/> Human capital management</li> <li><input type="radio"/> Human rights</li> <li><input type="radio"/> Impacts from products &amp; services</li> <li><input type="radio"/> Innovation</li> <li><input type="radio"/> Long term economic trends/issues</li> <li><input type="radio"/> Long term environmental trends/ issues</li> <li><input type="radio"/> Long term social trends/issues</li> <li><input type="radio"/> Occupational health &amp; safety</li> <li><input type="radio"/> Risk and crisis management</li> <li><input type="radio"/> Other (please specify)</li> </ul>	<p>Please select the category your material issue belongs to:</p> <ul style="list-style-type: none"> <li><input type="radio"/> Business ethics</li> <li><input type="radio"/> Climate strategy</li> <li><input type="radio"/> Community engagement</li> <li><input type="radio"/> Corporate governance</li> <li><input type="radio"/> Environmental management</li> <li><input type="radio"/> Human capital management</li> <li><input type="radio"/> Human rights</li> <li><input type="radio"/> Impacts from products &amp; services</li> <li><input type="radio"/> Innovation</li> <li><input type="radio"/> Long term economic trends/issues</li> <li><input type="radio"/> Long term environmental trends/ issues</li> <li><input type="radio"/> Long term social trends/issues</li> <li><input type="radio"/> Occupational health &amp; safety</li> <li><input type="radio"/> Risk and crisis management</li> <li><input type="radio"/> Other (please specify)</li> </ul>	<p>Please select the category your material issue belongs to:</p> <ul style="list-style-type: none"> <li><input type="radio"/> Business ethics</li> <li><input type="radio"/> Climate strategy</li> <li><input type="radio"/> Community engagement</li> <li><input type="radio"/> Corporate governance</li> <li><input type="radio"/> Environmental management</li> <li><input type="radio"/> Human capital management</li> <li><input type="radio"/> Human rights</li> <li><input type="radio"/> Impacts from products &amp; services</li> <li><input type="radio"/> Innovation</li> <li><input type="radio"/> Long term economic trends/issues</li> <li><input type="radio"/> Long term environmental trends/ issues</li> <li><input type="radio"/> Long term social trends/issues</li> <li><input type="radio"/> Occupational health &amp; safety</li> <li><input type="radio"/> Risk and crisis management</li> <li><input type="radio"/> Other (please specify)</li> </ul>
<p><b>Business Case</b>                      Please provide a brief rationale for why this issue is material to your business:</p>			
<p><b>Business Impact</b>                      Please select the type of impact this material issue has on your business (cost/revenue/risk):</p>	<ul style="list-style-type: none"> <li><input type="radio"/> Cost</li> <li><input type="radio"/> Revenue</li> <li><input type="radio"/> Risk</li> </ul>	<ul style="list-style-type: none"> <li><input type="radio"/> Cost</li> <li><input type="radio"/> Revenue</li> <li><input type="radio"/> Risk</li> </ul>	<ul style="list-style-type: none"> <li><input type="radio"/> Cost</li> <li><input type="radio"/> Revenue</li> <li><input type="radio"/> Risk</li> </ul>

	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? 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 your material issue, metric or target used for determining executive compensation? If yes, please explain:			

- No, we have not defined any material issues for our company
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: Leading companies are increasingly focusing on the most material topics that drive their long-term value creation. These issues can cover economic, environmental and social issues, and they are key drivers for a company's long-term business performance. The first question of this criteria assesses whether companies have conducted a materiality analysis of the most important issues driving long-term value creation and whether they are able to convincingly link these issues to their business performance. Companies are asked to make a business case and therefore should focus on those economic, environment, or social issues that are most important or impactful for the business performance of the company. Companies should indicate which of the three value drivers are impacted by these issues (revenues, costs, or risk), and what strategies, products or initiatives the company has that are linked to these issues. In order to ensure that the company is managing its performance in relation to these issues over the long-term, the question asks which long-term targets /metrics that company uses to measure its performance over time and whether the company has linked its executive compensation to these issues. References: GRI G4-19, G4-21, and G4-2 section 2 are relevant for this question.

#### 1.4.2 Materiality Disclosure

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 know

Question rationale: The purpose of this question is to assess the extent companies are disclosing their materiality analysis and progress towards established targets or metrics. We are looking for the following evidence in the public domain: - The Process is described - The material issues are identified - The material issues are prioritized - External stakeholders are included in the process - Targets for the material issues - Progress towards achieving the targets Data requirements: Copy of, or link to: Company website, annual report, sustainability report, other public communication References: GRI G4-19, G4-21, and G4-2 section 2 are relevant for this question.

## 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 relationship. Online presence and channels have reshaped the customer relationships, companies need to be present on several platforms to reach out to customers and for some sectors it is today a strategic development to develop strong online capabilities. In some industries a risk on customer's data privacy and safety has 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 company have implemented or are using to manage customers, online strategy, sales and distribution channels, customer satisfaction and customer protection.

### 1.5.1 Market & Customer Identification

Does your company collect customer relevant information using a Customer Relationship Management database/system including marketing, order fulfillment and customer service history?

- Yes, our company collects customer relevant information using a Customer Relationship Management database/system through the following channel:
- Our company has one global customer database including marketing, order fulfillment and customer service history that is fully integrated across all business units/regions.
  - Our company has a global customer database but this system is independently run at business unit/regional level.
  - Our company has a local/decentralized customer database independently run at business unit/regional level.
- We do not have such a system in place, please explain in the comment box below.
- Not applicable. Please provide explanations in the comment box below.



Not known

Question Rationale: In order to ensure a comprehensive analysis of their customers, companies need to develop analysis' capabilities. The aim of this question is to understand the CRM tools a company has in place, its capacity of analysis and the level of coordination at group level. The access to relevant, timely and comprehensive information facilitates a high quality customized service, which will increase customer satisfaction and therefore customer retention. With this question RobecoSAM assesses the scope of customer relevant information collected in a CRM database and the data's availability to relevant business units. Key Definitions: Customer vs. Consumer: By definition, a customer is someone who buys services or goods from someone else while a consumer is someone that consumes a certain product or commodity. In the concept of Economics, a consumer can either be a single person or an entire organization that uses a certain type of service. In the context of RobecoSAM questionnaire, we focus for the customer relationship management criterion on "customers" for B2B companies and consumers for B2C companies.

1.5.2 Online Strategies & Customers Online

Please define which platforms, tools and capabilities are covered in your company's global online strategy, for definition and examples please consult the information button. Please provide supporting documents. (Please note that if your company has more than 95% online revenues in the previous fiscal year this question should be marked as 'Not applicable' and an explanation should be provided in the comment box.)

- Global presence online (corporate platform)
  - Professional networks
  - Social networks
  - Online platform for services to customers
  - Online sales (e-commerce)
  - Direct mailing
  - Customer online analysis capabilities
  - Other, please explain:

Online Revenues

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

	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for 2015?
% of total customers using your online services solutions/sales platform					

	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for 2015?
% 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: _____ _____ _____ _____					

- Our company does not have a global online strategy
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: All industries are facing an increased speed of information flow toward their customers. Companies need to adapt to this ever-changing & moving environment, in developed as well as in emerging markets. To ensure company's reputation, increase revenue generation and improve engagement with customers; companies need to develop an online strategy. RobecoSAM assesses if companies have defined a group-wide online strategy covering the overall development capabilities. This question is looking for information covering the overall positioning of the company toward online business practices to ensure reputation and recognition, by using online tools and digital presence in order to improve business performance. To benefit from those new platforms, companies also have to monitor percentage of customers online and percentage of revenues from e-commerce, direct online sales systems and/or advertising. Key Definitions: Customer vs. Consumer: By definition, a customer is someone who buys services or goods from someone else while a consumer is someone that consumes a certain product or commodity. In the concept of Economics, a consumer can either be a single person or an entire organization that uses a certain type of service. In the context of RobecoSAM questionnaire, we focus for the customer relationship management criterion on "customers" for B2B companies and consumers for B2C companies. Global Presence Online refers to a globally available website or online interface. Professional networks refer to a company page on professional websites such as LinkedIn, Xing, etc. In case your company provides customers a page on a platform without a professional focus (Twitter, Facebook, etc.), you can click Social Networks. Online platform for services to customers refers to the ability to coordinate or sell services and/or products online. This could be providing a service on top of the product, such as an area for customers to provide feedback, or could be the booking and coordination of a service such as a pick-up service. Customer Online Analysis Capabilities refers to the ability to collect and use data about your customers through the internet. For example, an online retailer that can tailor advertisements based on past purchases does so because it can analyze past consumer behavior on their website. The kind of data collected or analysis conducted will vary based on industry and your business model, so fill this in with what you consider the most relevant information. Industry Specific Guidance: Utilities: Smart metering, e-billing as well as online sales of contracts should be considered when responding to this question. Data Requirements: % of total customers using your online services solutions/sales platform: percentage of total customers that make use of/come from online products and services in the last 4 financial years. % of revenues generated online (e.g. through direct sales, advertising, etc.): percentage of total revenues that are generated through online channels in the last 4 financial years. Target: RobecoSAM requires the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. Please note that if your company has more than 95% online revenues in the previous fiscal year this question should be marked as 'Not applicable' and an explanation should be provided in the comment box. In addition, if your company does not directly sell online and has no further access to online customers, please mark "We do not have online sales/revenues from online activities, please explain:". Please note: For all utilities companies we kindly ask to tick "We do not generate sales/revenues from online activities, please explain" option.

1.5.3 Satisfaction Measurement

Does your company monitor and set quantitative targets to improve customer 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 customer satisfaction with the unit "% of total clients." Please complete the table below and attach supporting documentation.

Customer Satisfaction	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
Satisfied clients	% of total clients					
Data coverage (e.g. as % of revenues, customers, etc.)	percentage of					

- Results are communicated externally. Please attach supporting documentation.

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

Customer Satisfaction	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015 ?
Please specify approach used	Please specify unit					
Data coverage (e.g. as % of revenues, employees, etc.)	percentage of					

- Results communicated externally, please attach supporting documentation

- Customer satisfaction is not monitored
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Research from the Harvard Business School reveals that a 5% increase in retention can result in a bottom-line profit increase of up to 75%, depending on the industry. The dramatic economic power of customer retention is revealed when viewing customers in terms of lifetime value (LTV). The value of retaining customers makes perfect business sense when one considers that a consumer retained for life is

more cost effective, requires less service, provides more business and contributes to new customer acquisition by offering positive referrals. Companies in consumer-facing industries (B2C) should therefore monitor customer satisfaction and report the results of satisfaction surveys targeting consumers (i.e. end users) of their products/services. **Key Definitions:** Customer vs. Consumer: By definition, a customer is someone who buys services or goods from someone else while a consumer is someone that consumes a certain product or commodity. In the concept of economics, a consumer can either be a single person or an entire organization that uses a certain type of service. In the context of the RobecoSAM questionnaire and more specifically the customer relationship management criterion we focus on "customers" for B2B companies and consumers for B2C companies. **Data Requirements:** Companies in consumer-facing industries (B2C) should report the results of satisfaction surveys targeting consumers (i.e. end users instead of the distributor/retailers they sell their products through) of their products/services. For companies who only survey direct customers (e.g. distributors) and do not monitor consumer satisfaction directly, please provide available data and indicate this in the comment box. **Target:** RobecoSAM requires the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. **Reference:** GRI G4-PR5 is relevant for this question.

### 1.5.4 Customer Satisfaction Performance

Please provide the revenues generated by recurring customers (B2C) or retained accounts (B2B). Please consult the information button for definitions and an example on how to calculate customer retention.

<input type="radio"/>	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
<input type="radio"/>	Revenues from recurring customers / retained accounts	% of total revenues				
<input type="radio"/>	Data coverage (e.g. as % of revenues, customers, etc.)	Percentage of				

Our definition of a retained customer/account has not changed over the last 4 years. Please explain your definition:

- Our company does not track the total revenues generated by recurring customer/retained accounts
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Question Rationale:** Research from the Harvard Business School reveals that a 5% increase in retention can result in a bottom-line profit increase of up to 75%, depending on the industry. The dramatic economic power of customer retention is revealed when viewing customers in terms of lifetime value (LTV). The value of retaining customers makes perfect business sense when one considers that a consumer retained for life is more cost effective, requires less service, provides more business and contributes to new customer acquisition by offering positive referrals. Companies in consumer-facing industries (B2C) should therefore monitor customer satisfaction and report the results of satisfaction surveys targeting consumers (i.e. end users) of their products/services. **Industry Specific Guidance: Utilities:** Please calculate the % of total revenues generated by recurring customers only for the non-regulated part of business, and indicate the % of revenues coming from regulated business in the comment box. If your company has only regulated business, please select "Not applicable". **Key Definitions: Retained customer/account:** it is up to your company to define what a retained customer/account is to your company taking into consideration your business model. One manner to calculate customer retention is: (Number of customers at the end of a period – Number of new customers acquired during the period) / Number of customers at the start of the period x 100 **Customer vs. Consumer:** By definition, a customer is someone who buys services or goods from someone else while a consumer is someone that consumes a certain product or commodity. In the concept of economics, a consumer can either be a single person or an entire organization that uses a certain type of service. In the context of the RobecoSAM questionnaire and more

specifically the customer relationship management criterion we focus on “customers” for B2B companies and consumers for B2C companies.

Data Requirements: % of total revenues generated by recurring customers/retained accounts: this indicator is looking for the share of revenue your company generates through recurring/retained customers/accounts. The definition for recurring/retained customers/accounts is up to your company. Our definition of a retained customer/account has not changed over the last 4 years: please explain your company's definition of a retained/recurring customer/account. If your company's definition has changed, please explain in the comment box at the end of the question. Target: RobecoSAM requires the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period.

### 1.5.5 MSA CRM

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. [REDACTED]

Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether or not a company has transparently and proactively managed the issue. For further details please refer to the RobecoSAM white paper Measuring Intangibles available via: [www.sustainability-indices.com](http://www.sustainability-indices.com).

## 1.6 Brand Management

A brand is a living business asset. It differentiates a company's products from those of its competitors and encourages customer loyalty. An effective brand strategy and a clear set of brand values can therefore help a corporation and its management team to implement a long-term vision. This criterion focuses on how brand management strategies support a company's brand strength and align with its approach to sustainability. The questions have been based around the dimensions that we believe are essential for a strong brand to possess, addressing both the internal and external aspects of a brand. They include: clarity, commitment, responsiveness, protection, authenticity, relevance, understanding, differentiation, presence, and consistency.

The brand management questions and the scoring methodology have been developed in collaboration with Interbrand, a leading global brand consultancy with a network of 29 offices in 22 countries. [www.interbrand.com](http://www.interbrand.com) The questions can be answered with reference to the corporate brand or a significant product or group of product brands.

### 1.6.1 Brand Values

This question focuses on the relevance of your brand values to target customer (business or consumer) groups, and the consistency of brand values reflected in corporate sustainability initiatives.

- Brand Identification

Please indicate which brand your answers refer to:

- The corporate brand

- A product brand or group of brands, please explain:

[Redacted]

This brand/these brands represented

[Redacted]

% of revenues in FY 2015

- Other. Please explain:

[Redacted]

### Brand Values

Please describe your brand values:

[Redacted]

How do your brand values address your target audiences' needs? Please explain:

[Redacted]

How does your approach to sustainability reflect your brand values? Please explain:

[Redacted]

- We have not identified our brand values
- Not applicable. Please provide explanations in the comment box below.
- Not known

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

### 1.6.2 Brand Strategy & Sustainability Strategy

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

- Brand Education

Please describe one initiative you have in place to educate consumers and customers about the brand:

[Redacted]

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

[Redacted]

### Brand Strategy & Sustainability Strategy Alignment

Select one statement that best describes how your brand strategy and sustainability strategy are linked. If sustainability has been integrated into your company's brand strategy or your company believes the two influence each other, please provide evidence for this by giving two examples of internal processes that you

have in place to build a connection between brand and sustainability. E.g. internal guidelines, examples of feedback processes, benchmarking, etc.

- Sustainability is integrated into our brand strategy

Example 1:

[Redacted]

Example 2:

[Redacted]

- Our brand and sustainability strategies are independent, but influence one another

Example 1:

[Redacted]

Example 2:

[Redacted]

- Our brand strategy has no connection with a sustainability strategy

- We do not have a brand strategy

- Our company has not identified a brand strategy

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

- Not known

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

### 1.6.3 Brand Management Metrics

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

- Brand Strength Measurement & Incentives

Please select one statement that best describes how the effectiveness of your brand strategy is evaluated and how the employees responsible for brand management are incentivized. Please explain your answer in the text box or attach documentary evidence.

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

[Redacted]

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

\_\_\_\_\_

- Informal performance measurement. Please explain:

\_\_\_\_\_

- No measurement metrics to evaluate brand strength have been identified
- Sustainability Brand Metrics

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

- Yes. Please specify the sustainability metrics that have an influence on the brand strategy evaluation process and describe the degree of influence they have:
- \_\_\_\_\_
- No, sustainability metrics or factors are not part of the brand strategy evaluation process
- Our company does not use brand management metrics
- Not applicable. Please provide explanations in the comment box below.
- Not known

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

#### 1.6.4 MSA Brand Management

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

Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether or not a company has transparently and proactively managed the issue. For further details please refer to the RobecoSAM white paper Measuring Intangibles available via: [www.sustainability-indices.com](http://www.sustainability-indices.com).

#### 1.7 Information Security & Cybersecurity



Over the past decade, the number of information security breaches has been growing exponentially. The many incidents and the related costs have shown that information security / cybersecurity has become a financially material issue which has to be 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 prevention of incidences. 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 from major information security / cybersecurity incidents and if they can react appropriately in case of an attack. And it is also evaluated whether companies experienced information security / cybersecurity incidents in the past and what the financial consequences were.

### 1.7.1 Information Security / Cybersecurity Strategy and Governance

This question focuses on evaluating if companies are aware of information security / cybersecurity risks on the highest level of management and if cybersecurity risks are treated as strategically relevant.

#### Information Security / Cybersecurity Strategy

Do you have an information security / cybersecurity strategy that is regularly reviewed and updated? Please provide supporting evidence.

Yes. Please explain:

[Redacted]

No

Board Level Involvement

Is the board of directors engaged in the information security / cybersecurity strategy and review process?

Yes. Please indicate the responsible person and/or committee:

[Redacted]

No

Risk Management Framework

Are information security / cybersecurity risks a formal component of the overall risk management framework? Please provide supporting evidence.

Yes. Please explain:

[Redacted]

No

We do not have an information security / cybersecurity strategy

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

Not known

Question rationale: Over the past decade, the number of information security breaches has been growing exponentially. The many incidents and the related costs have shown that information security / cybersecurity has become a financially material issue which has to be 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 prevention of incidences. 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 from major information security / cybersecurity incidents and if they can react appropriately in case of an attack. And it is also evaluated whether companies experienced information security / cybersecurity incidents in the past and what the financial consequences were. Key definitions: Cybersecurity: Cybersecurity is the body of technologies, processes and practices designed to protect networks, systems, computers, programs and data from attack, damage or unauthorized access. (according to SEC) Information security: The protection of information and information systems from unauthorized access, use, disclosure, disruption, modification, or destruction in order to provide confidentiality, integrity, and availability. (according to NIST) Important note: Throughout the whole criterion we always refer to cybersecurity or information security according to the definitions above. For the appraisal of the criterion we will treat both "information security" and "cybersecurity" equally.

### 1.7.2 Responsibilities and Employees

This question evaluates if clear responsibilities are defined for information security / cybersecurity, if employees are aware of the risks and if they have the training and tools to mitigate information security / cybersecurity risks.

Executive Level Responsibility

Do you have a Chief Security Officer (e.g. a Chief Information Security Officer) in place?

Yes, we have a dedicated Chief Security Officer with the sole responsibility for information security / cybersecurity. Please indicate name and function:

\_\_\_\_\_

No, but the information security / cybersecurity function is part of the Chief Information Officer (CIO) role or similar. Please indicate name and function:

\_\_\_\_\_

No, we do not have such an executive role

Cyber Threat Intelligence Team

Do you have a specific cyber-threat intelligence team (e.g. Cyber Emergency Response Team) in place?

Yes, please indicate the name of the team:

\_\_\_\_\_

No

#### Security Measures

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

An information security / cybersecurity policy is internally available to all employees, please provide the document:

Information security / cybersecurity awareness training. Please describe the training program:

\_\_\_\_\_

A clear escalation process which employees can follow in the event an employee notices something suspicious is in place. Please explain:

\_\_\_\_\_

- Information security / cybersecurity is part of the employee performance evaluation (e.g. disciplinary actions). Please explain:

[Redacted]

- We do not have formal responsibilities for information security / cybersecurity.
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: Over the past decade, the number of information security breaches has been growing exponentially. The many incidents and the related costs have shown that information security /cybersecurity has become a financially material issue which has to be 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 prevention of incidences. 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 from major information security / cybersecurity incidents and if they can react appropriately in case of an attack. And it is also evaluated whether companies experienced information security / cybersecurity incidents in the past and what the financial consequences were.

### 1.7.3 Process and Infrastructure

This question assesses if companies have the right processes in place to prevent cyber-attacks and if they are well prepared to react in case of an attack.

- Incident Response

Do you have business continuity plans and incident response procedures in place and how often do you test them? Please provide supporting evidence.

- Yes, and we test them at least semi-annually
- Yes, and we test them at least annually
- Yes, but test them less frequently
- No, we do not have such plans and procedures in place

#### Industry Collaborations

Do you participate in industry collaborations with regard to information security / cybersecurity?

- Yes, we participate in industry collaborations. Please explain:

[Redacted]

- No

#### Quality Management

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

- Yes. Please indicate the percentage of certified infrastructure as a percentage of total infrastructure:

[Redacted]

- No

#### External Verification

Please indicate which information security management systems have been audited by an external third party in last fiscal year.

- Our own information security management system has been audited by external auditors. Please specify the name of the independent external auditor:  
 \_\_\_\_\_
- We have audited our suppliers' and/or business partners' information security management systems. Please indicate if this was done by your internal audit department or an independent third party:  
 \_\_\_\_\_
- We do not have processes and infrastructure in place to prevent and/or respond to cyber-attacks
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: Over the past decade, the number of information security breaches has been growing exponentially. The many incidents and the related costs have shown that information security /cybersecurity has become a financially material issue which has to be 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 prevention of incidences. 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 from major information security / cybersecurity incidents and if they can react appropriately in case of an attack. And it is also evaluated whether companies experienced information security / cybersecurity incidents in the past and what the financial consequences were. Key definitions: Information System: Applications, services, information technology assets, or other information handling components(according to ISO)

#### 1.7.4 Information Security / Cybersecurity Breaches

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

- Please specify the currency reported in the questions below:  
 \_\_\_\_\_

##### Incidents & Breaches

Has your company experienced breaches of information security or other cybersecurity incidents over the past three years? Please note that if you did not have any information breaches, fines or accrued liability in an individual year, 0 should be entered in the corresponding box in the table. If you do not know the information, please leave the box empty. See the information text for more information.

	2013	2014	2015
Total number of information security breaches or other cybersecurity incidents			
Total number of information security breaches involving customers' personally identifiable information			

	2013	2014	2015
Total amount of fines/ penalties paid in relation to information security breaches or other cybersecurity incident.			

Insurance Against Breaches

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

- Yes, we have an insurance policy with a maximum coverage of:
- No, we do not have insurance coverage
- We do not collect data on information security / cybersecurity breaches and incidents
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: Over the past decade, the number of information security breaches has been growing exponentially. The many incidents and the related costs have shown that information security /cybersecurity has become a financially material issue which has to be 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 prevention of incidences. 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 from major information security / cybersecurity incidents and if they can react appropriately in case of an attack. And it is also evaluated whether companies experienced information security / cybersecurity incidents in the past and what the financial consequences were. Key definitions: The following definitions are based on the definitions from SASB and NIST: Information security breaches are defined as instances of unauthorized acquisition, access, use, or disclosure of protected information. The number of information security breaches should include information security breaches, cybersecurity risks, and incidents that resulted in the company's business processes deviating from its expected outcomes for confidentiality, integrity, and availability. This includes incidents of unauthorized acquisition or acquisition without valid authorization, resulting from people, process, or technology deficiencies or failures. Disruptions of service due to equipment failures should not be included. Customers' personally identifiable information is defined as any information about an individual maintained by an entity, including (1) any information that can be used to distinguish or trace an individual's identity, such as name, social security number, date and place of birth, mother's maiden name, or biometric records; and (2) any other information that is linked or linkable to an individual, such as medical, educational, financial, and employment information. Only breaches should be included if customers were notified of the breach, either as required by state law or voluntarily by the company. Other cybersecurity incidents are defined as instances wherenot just unauthorized acquisition, access, use, or disclosure of protectedinformation is involved but where intruders take control over a system such asfor example power generation or transportation systems. Fines/Penalties: Fines/penalties per year should be thoserelated to the violations that occurred that year. In other words, if aviolation occurred in 2011, but the fine was levied in 2012 and paid in 2013,both the violation and the fine should be included only in the 2011 column. Similarly, if an incident occurred in 1990 and the penalty was finalized andpaid in 2014, the penalty does not need to be reported.

## 1.8 Tax Strategy

### 1.8.1 Tax Strategy

Does your company have a tax policy/principles/strategy in place which indicates your approach towards taxation? Please indicate if this policy is publicly available and provide supporting evidence.

- Yes, we have a tax policy in place and it is publicly available . Please provide the relevant weblink:
- Yes, we have a tax policy in place but it is not publicly available . Please attach the policy as supporting evidence.
- No, we do not have a formal tax policy in place
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Competition within and between territories with varying tax regimes has enabled companies to improve their tax efficiency. Tax optimisation can improve profitability and therefore also company value. However, in recent years some aggressive corporate tax strategies have become counterproductive, and in some cases are increasing the potential risk to long-term profits for a number of reasons. First, increased public and regulatory scrutiny can increase the reputational risk directly resulting in decreased brand value. Second, the relationship in the operating country may be negatively impacted which has a number of consequences including approval delays, rejection of expansion projects, or in severe cases the loss of a license to operate. Third, future earnings may be impacted, and therefore action should be taken by the tax authorities to introduce stricter tax regulations. Finally, companies are reliant on successful economic development in their operating markets, which is put at risk when governments receive inadequate tax receipts for funding local infrastructure or education. This question assesses whether or not companies have a clearly defined tax policy in place and whether this policy is publicly available. Data Requirements: While many companies have group-wide tax accounting policies with clearly defined roles and responsibilities within the organization in place, we specifically look for taxation policies that address issues such as responsible taxation, transparency, transfer pricing, etc., going beyond minimum legal tax disclosure requirements. This question seeks to determine if there is a clear and transparent tax policy or strategy in place that addresses sensitive or high-risk tax issues such as, but not limited to: - Complying with the spirit as well as the letter of the tax laws and regulations in countries in which the company operates - Paying taxes according to where value is created - The use of tax structures that are intended for tax avoidance - The company's approach to transfer pricing - The use of secrecy jurisdictions or so-called "tax havens" The question does not seek to assess the company's approach to the topics listed above, but merely the transparency of the company's approach to tax..

## 1.8.2 Tax Reporting

Does your company publicly report on key business, financial and tax information for regions or countries in which you operate? Please provide the weblink for where this information can be found:

- 
- Yes, we publicly report on the following for our main geographic regions:
- Revenue
  - Operating Profit
  - Taxes Paid
- Yes, we publicly reporting on the following for our main countries:
- Revenue
  - Operating Profit
  - Taxes Paid
- We do not report taxes on a regional or country by country basis
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: While companies may use tax optimization strategies in order to optimize their cost structure, they should be transparent about the amount of taxes they pay in the countries or regions in which they operate. At the very least, companies should report on their revenues

and operating profits on a country-by-country basis or at a regional level. Ideally, they should be equally transparent about the corresponding taxes that they pay. Companies should also be transparent about why taxes paid in one country or region might differ from the expected tax rate – this kind of information can help investors better understand the company’s tax structure. In this question, we aim to identify to what extent companies report their revenues, operating profits and taxes in the countries or regions they operate in and whether or not differences in expected tax rates are publicly explained. Key Definitions - When asking for tax reporting by country or region, the question is seeking to find out if your company reports on whether it pays corporate income taxes on a country-by-country or regional basis. Consolidated taxes that include other items such as value added tax, regional or industry-specific taxes are not accepted. Expected corporate income tax rate = ((pre-tax profits country A / pre-tax total profits) x statutory corporate income tax rate country A) + ((pre-tax profits country B / pre-tax total profits) x statutory corporate income tax rate country B) + ((pre-tax profits country C / pre-tax total profits) x statutory corporate income tax rate country C) + ... - The public explanation of the effective tax rate seeks to find out if companies publicly report on any differences between the expected (based on statutory tax rates in the countries in which the company operates) and the effective tax rates and, if the two are different, requests an explanation. Operating Profit - please note that other than looking for operating profit/income, EBIT can also be accepted for operating income. Please note: If your company receives more than 90% of its revenues from one country and reports any of the indicators in this question for this country, RobecoSAM accepts country by country reporting. - References: GRI G4-EC1 is relevant for this question.

### 1.8.3 Taxation Governance & Risks

Please indicate if your company has board responsibility for taxation and taxation risks and provide supporting evidence.

Board Responsibility

Are taxation risks formally a part of the board's risk oversight mandate?

- Yes, taxation risks are a formal part of the board's risk oversight mandate. Please provide the name of the responsible board committee and/or board members and supporting evidence:

\_\_\_\_\_

- No, taxation risks are not a formal part of the board's risk oversight mandate.

Taxation Risks

Does your board discuss the potential risk that your company's tax strategies could negatively impact its relationships with key stakeholders (e.g. consumers, employees, local or national governments) and/or its brand and reputation?

- Please describe two risks that are relevant for your company and provide supporting evidence:

Risks	Please specify and provide supporting evidence:
Business risk 1	
Business risk 2	

- Our company only operates in one country and therefore taxation risks related to key stakeholders and/or its brand and reputation are not considered to be material to our business. Please explain:

\_\_\_\_\_

- Our board has not discussed or identified taxation risks
- Our company does not have board responsibility for taxation risks nor has it identified taxation risks
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Although tax optimization can have significant short-term benefits, companies should be aware of the medium- to long-term risks associated with aggressive tax optimization strategies. Risks can go beyond just financial risks, so companies should be well prepared to deal with potential changes in their business environments linked to aggressive tax optimization, such as a deterioration of their reputation. This question aims to identify whether or not companies have assessed the various risks associated with taxation. Key Definitions: Financial risks associated with taxation include, but are not limited to, changes in tax laws, the risk of higher tax rates, the uncertain outcome of tax disputes, and changes in the valuation of deferred tax assets and liabilities. Business risks associated with taxation refer to indirect financial risks and include,

but are not limited to, reputational risk, risk to the relationship with the host country, and risks linked to limited economic development due to reduced tax receipts (e.g. poor infrastructure, a lack of skilled people).

#### 1.8.4 MSA Tax Strategy

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

Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether or not a company has transparently and proactively managed the issue. For further details please refer to the RobecoSAM white paper Measuring Intangibles available via: [www.sustainability-indices.com](http://www.sustainability-indices.com).

### 1.9 Impact Measurement & Valuation

The purpose of this criterion is to assess whether companies have business programs for social needs and if they are measuring and valuing their broader societal impacts.

Business Programs for Social Needs are programs that specifically generate business value through addressing social needs. Such concepts include strategic philanthropy, strategic social investments, calculating the Social Return on Investment (SROI), Social Return on Education (SROE), Creating Shared Value (CSV), Inclusive Business, etc.

The measurement and valuation by companies of their broader environmental, and social and socio-economic impacts focuses on outcomes. These include the impacts of externalities that are currently not reflected in financial accounting, but which, over time, might have the potential of being priced in. Such valuation may be qualitative, quantitative or monetary.

#### 1.9.1 Business Programs for Social Needs

Do you carry out programs which address a clear social need in a way that they also provide financial benefits to the company?

- Yes. We have programs addressing social needs. Please provide supporting information.
- No, we do not carry out such programs
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: The purpose of this question is to assess if, and how companies have evolved their corporate citizenship and philanthropy approaches to programs that specifically generate business value through addressing social needs. This can be in areas where you operate, through your product/service offerings, through your business relationships, Here we are looking for the following: - Programs that are active and companywide. We are not looking for single initiatives undertaken at single sites, or done in the past and now discontinued. - Programs that deliver a financial value to the company. Business programs for social needs generate direct financial value through meeting a social need. The commercial logic is an important requirement for this question and we require the supporting documentation to describe the business



benefits delivered through the programs. - Programs that address a social need. The supporting documentation should clearly state the social needs provided through the programs. Programs such as donations, grants, scholarships, or volunteering should not be reported here and programs for promoting corporate brand, reputation, or social license should also not be reported here. This question has been created with reference to the Sustainable Development Goals as well as various initiatives including Social Return on Investment Network/Social Value UK, European Venture Philanthropy Association, Corporate Social Impact Strategies, and Creating Shared Value, and the WBCSD Inclusive Business. Supporting information: we look for information that dated and current (no more than 24 months old), providing the following evidence:

- Program is active, that it is recent or current - Broad coverage that is company-wide encompassing multiple products, countries, business units, or programs - Social needs are clearly defined - Business benefits are clearly defined

Key definitions: Areas where you operate: these include products, manufacturing, supply chain and sourcing, as well as distribution. Commercial logic: contributes to company revenues, profitability, or risk management through product or market reach, or risk reduction but the objective should be clear. For the purpose of this question, commercial logic does not include local community relations or maintaining of local social license to operate. Programs intended for the benefit of social license or general corporate reputation, should be reported in the questions on Corporate Citizenship & Philanthropy. Program: A formalized group of projects or workstreams that is aimed at meeting social needs in a way that is also financially sustainable. We expect programs to be measurable, scalable, replicable, beyond business as usual, and carrying a commercial logic. Social benefit: the extent to which social needs are met. Measurement may include estimating the number of beneficiaries, quantification of outcomes in relating to specific social needs, or the calculation of a social return on investment. Social need: Social needs come in a variety of forms. Many social needs are contained in the UN Sustainable Development Goals. For the purposes of this question we focus on the elimination or reduction of poverty, hunger, improvement in health and well-being, education, reduction of gender and other forms of inequality, clean water and sanitation, access to affordable and clean energy. We will also consider sustainable livelihoods as meeting the sustainable development goal of decent work and economic growth. References: Sustainable Development Goals: <http://www.un.org/sustainabledevelopment/sustainable-development-goals/> European Venture Philanthropy Association: <http://evpa.eu.com/publication/guide-measuring-and-managing-impact-2015/> [http://evpa.eu.com/publication/corporate-social-impact-strategies/WBCSD Inclusive Business](http://evpa.eu.com/publication/corporate-social-impact-strategies/WBCSD%20Inclusive%20Business): <http://www.inclusive-business.org/> Social Value UK: <http://socialvalueuk.org/publications/sat> Shared Value Initiative: <http://www.sharedvalue.org/about-shared-value>

### 1.9.2 Measuring Social Benefits

Have you calculated the social benefit of your programs?

- Yes. Please describe the metric(s) or KPIs to measure the social benefits of your programs and provide supporting evidence:
- 
- No, we have not calculated the social benefit of our programs
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: The purpose of this question is to assess if, and how companies have evolved their management of business programs for social need to the extent that they have also developed metrics to measure the social benefits. In this question we ask you to provide the metrics that you use to measure social benefits. Please provide both the metric and the units. Supporting information: Supporting information can be internal or external documentation. We look for information that dated and current (no more than 24 months old), providing the following evidence:

- Program is active, that it is recent or current - Metrics and units that you use to track the social benefits delivered

Key definitions: Program: A formalized group of projects or workstreams that aimed at meeting social needs in a way that is also financially sustainable. We expect programs to be measurable, scalable, replicable, beyond business as usual, and carrying a commercial logic. Social benefit: the extent to which social needs are met. Measurement may include estimating the number of beneficiaries, quantification of outcomes in relating to specific social needs, or the calculation of a social return on investment. Social need: Social needs come in a variety of forms. The most credible description of social needs is contained in the UN Sustainable Development Goals. For the purposes of this question we focus on the elimination or reduction of poverty, hunger, improvement in health and well-being, education, reduction of gender and other forms of equality, clean water and sanitation, access to affordable and clean energy. We will also consider sustainable livelihoods as a meeting the sustainable development goal of decent work and economic growth. References: Sustainable Development Goals: <http://www.un.org/sustainabledevelopment/sustainable-development-goals/> European Venture Philanthropy Association: <http://evpa.eu.com/publication/guide-measuring-and-managing-impact-2015/> <http://evpa.eu.com/publication/corporate-social-impact-strategies/> WBCSD Inclusive Business: <http://www.wbcd.org/impact> Social Value UK: <http://socialvalueuk.org/publications/sat> Shared Value Initiative: <http://sharedvalue.org/about-shared-value>

### 1.9.3 Disclosure of Programs for Social Needs

Do you publicly disclose your business programs for addressing social needs?

- Yes. We have made this information publicly available. Please provide supporting evidence and indicate where this is available in the public domain.
- No, we do not publicly report on this
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: The purpose of this question is to assess whether companies have evolved their management of business programs for social need to the extent that they are now communicating on their programs in the public domain. Supporting information: we look for publicly available information that provide the following evidence: - Program is active, that it is recent or current - Broad coverage that is company-wide encompassing multiple products, countries, business units, or programs - Social needs are clearly defined - Business benefits are clearly defined - Metrics and units that you use to track the social benefits delivered References: Sustainable Development Goals:<http://www.un.org/sustainabledevelopment/sustainable-development-goals/> European Venture Philanthropy Association:<http://evpa.eu.com/publication/guide-measuring-and-managing-impact-2015/http://evpa.eu.com/publication/corporate-social-impact-strategies/> WBCSD: <http://www.inclusive-business.org/Social Value UK: http://socialvalueuk.org/publications/sat Shared Value Initiative: http://sharedvalue.org/about-shared-value>

#### 1.9.4 Impact Valuation

Does your company measure the value of its social and environmental impacts? Please provide supporting documentation.

- Yes, we measure the value of our social and environmental impacts
- We are working on it or are pilot testing it. Please explain the status and estimated timeline:
- No, we do not measure the value of our social and environmental impacts
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: The purpose of this question is to identify companies that measure and value their environmental and social impacts. Here we focus on identification and valuation of externalities that are currently not reflected in financial accounting but which, over time, might have the potential of being priced in affecting the risk profile and earning capacity of the company. For the purposes of this question, valuation may be qualitative, quantitative, or monetary. We are looking for impact measurement and valuation programs that are systematically undertaken on an enterprise or business unit or product level, beyond single site level activities or individual revenue generation or cost saving activities. Approaches to impact valuation include but are not limited to social / environmental profit & loss, true value, total impact measurement, true price, true cost, true profit, natural capital protocol, and social capital protocol. Information related to the following should not be reported in this question and will not be accepted for this question: Information related to programs to meet social needs should be provided in the previous questions related to Business Programs for Social Needs. - Individual social programs or philanthropic activities - Environmental and/or social impact assessments that are conducted typically for new locations, site expansions, permitting requirements or funding requirements. - Investments to reduce company environmental impacts (e.g., air pollution control equipment, waste treatment, water treatment - Donations for community projects Supporting information: we look for information that is dated and current (no more than 24 months old), providing the following evidence: - Program is active, that it is recent or current - Broad coverage that is company-wide encompassing multiple products, countries, or business units - 1 or more externality has been identified and valued - Some form of valuation (monetary, qualitative, quantitative) was calculated - An explanation of the methodology used or results of analysis(, valuation of individual impacts, and/or aggregated total impacts) Key definitions: Externality: A cost or benefit imposed on a party that did not choose to incur that cost or benefit. A positive externality is an economic, social or environmental benefit that a company creates for society for which it is not directly or fully rewarded in the price of its goods and services. A negative externality is an economic, social or environmental cost that a company inflicts on society for which it does not directly pay a price. Qualitative Valuation: the practice of attributing relative qualitative values to externalities. For example, ranking (high, medium, low), positive/negative (plus/minus), more/less, etc Quantitative Valuation: the practice of attributing relative quantitative values to externalities. For example, indices, scores, scales, etc. Monetary valuation: the practice of attributing a monetary value to a social or environmental externality. Natural capital: the stock of renewable and non-renewable resources (e.g., plants, animals, air, water, soils, minerals) that combine to yield a flow of benefits to people. Social capital: the resources and relationships provided by people and society. This encompasses human capital (skills, knowledge, well-being), societal

capital (shared values, norms and institutions), and relationship capital (connections and networks). References: Natural Capital Protocol: <http://www.naturalcapitalcoalition.org/natural-capital-protocol/developing-the-protocol.html>

### 1.9.5 Valuation Type

If your company conducts valuation, do you use any of the following valuation types?

- Yes, we conduct the following types of valuation. Please describe each approach used and provide supporting evidence.
- Monetary  
\_\_\_\_\_
  - Quantitative (non-monetary)  
\_\_\_\_\_
  - Qualitative  
\_\_\_\_\_
- No, we do not conduct valuation
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: The purpose of this question is to identify companies that measure and value their environmental and social impacts and assess which types of valuation are conducted. Supporting information: we look for information that is dated and current (no more than 24 months old), providing the following evidence: - Monetary valuation reported in currency units- Quantitative valuation reported in numerical units - Qualitative valuation reported in other non-numerical or non-monetary units Key definitions: Externality: A cost or benefit imposed on a party that did not choose to incur that cost or benefit. A positive externality is an economic, social or environmental benefit that a company creates for society for which it is not directly or fully rewarded in the price of its goods and services. A negative externality is an economic, social or environmental cost that a company inflicts on society for which it does not directly pay a price. Qualitative Valuation: the practice of attributing relative qualitative values to externalities. For example, ranking (high, medium, low), positive/negative (plus/minus), more/less, etc Quantitative Valuation: the practice of attributing relative quantitative values to externalities. For example, indices, scores, scales, etc. Monetary valuation: the practice of attributing a monetary value to a social or environmental externality.

### 1.9.6 Valuation Disclosure

Do you publicly disclose your impacts on social/environmental value or capital?

- Yes, this information is publicly available. Please provide supporting evidence and indicate where this is available in the public domain.
- No, we do not communicate this information.
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: The purpose of this question is to identify companies that measure and value their environmental and social impacts and assess the extent these activities communicated in the public domain. Supporting information: we look for information that is dated and current (no more than 24 months old), providing the following evidence: - Program is active, that it is recent or current - Broad coverage that is company-wide encompassing multiple products, countries, or business units - 1 or more externality has been identified and valued - Some form of valuation (monetary, qualitative, quantitative) was calculated - An explanation of the methodology used or results of analysis(valuation of individual impacts,

and/or aggregated total impacts) Data requirements: Copy of, or link to: Company website, annual report, sustainability report, other public communication

## 1.10 Privacy Protection

### 1.10.1 Privacy Policy

Please indicate if a formal privacy policy has been issued and if it is publicly available. Please provide supporting documents or indicate website.

- Yes, a formal privacy policy is available
- Yes, a formal privacy policy exists but is not publicly available
- No, we do not have a formal privacy policy
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Networked data and globalised corporate activities require the diligent handling of information. Inadequate measures for database and network protection, unclear management of personal information and vague database access rules expose companies to the risk of personal data leakage, misuse, or unauthorized access. In order to avoid legal costs, reputational risk or the exclusion from certain activities, companies must then endeavor to implement a comprehensive privacy policy that spans across their businesses. RobecoSAM's question here aims to find out if a formal privacy policy has been issued and whether it is publicly available.

### 1.10.2 Privacy Policy: Coverage

Please indicate the percentage of coverage of your formal privacy policy relative to the total number of:

- Contractors / Suppliers / Service providers:  %
  - Subsidiaries:  %
  - Joint ventures:  %
- No formal privacy policy
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Networked data and globalised corporate activities require the diligent handling of information. In order to avoid the risks that come associated with these developments – such as legal costs, reputational damage and the exclusion from certain activities – companies must

then endeavor to implement a comprehensive privacy policy that spans across their businesses, along with a sound implementation framework. RobecoSAM's question focuses on the coverage of the company's privacy policy.

### 1.10.3 Privacy policy: Systems/Procedures

What mechanisms are in place to ensure effective implementation of your company's privacy policy?

- Responsibilities, accountabilities and reporting lines are systemically defined in all divisions and group companies
- Dedicated help desks
- Training and education of all employees
- Privacy policy system embedded in group-wide risk/compliance management
- Disciplinary actions in case of breach (i.e. zero tolerance policy)
- No such mechanisms/systems
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Networked data and globalised corporate activities require the diligent handling of information. In order to avoid the risks that come associated with these developments – such as legal costs, reputational damage and the exclusion from certain activities – companies must then endeavor to implement a comprehensive privacy policy that spans across their businesses, along with a sound implementation framework. RobecoSAM's question here assesses whether the company has requisite mechanisms in place which ensure the effective implementation of its privacy policy.

### 1.10.4 Responsibility for Data Privacy

Do you have a person formally responsible for data privacy? If yes, please indicate his/her name, position and reporting line.

- Name:  
[REDACTED]
- Position:  
[REDACTED]
- Number of levels from the board of directors/executive board:  
[REDACTED]
- Reporting line:  
[REDACTED]
- No, we do not have a formally responsible person in charge of data privacy
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Networked data and globalised corporate activities require the diligent handling of information. Companies are now therefore required to not only have a comprehensive privacy policy in place, but also the mechanisms to ensure proper implementation of the policy. They are, furthermore, expected to have well defined reporting lines and responsibilities to ensure the protection and management of databases

and networks. RobecoSAM's question here assesses whether the company has requisite mechanisms in place which ensure the effective implementation of its privacy policy, in the form of designated responsibilities and reporting lines.

#### 1.10.5 Customers' Information

Does your company inform customers on the following privacy protection issues? Please provide supporting documents.

- Nature of information captured
  - Use of the collected information
  - Possibility for customers to decide how private data is used
  - How long the information is kept on corporate files
  - Third-party disclosure policy (private and public entities)
- We do not provide any information on privacy protection to our customers
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Networked data and globalised corporate activities require the diligent handling of information. In order to avoid the risks that come associated with these developments – such as legal costs, reputational damage and the exclusion from certain activities – companies must then endeavor to implement a comprehensive privacy policy that spans across their businesses, along with a sound implementation framework. For this question RobecoSAM assesses companies' transparency towards its customers on the privacy protection issues.

#### 1.10.6 System Vulnerability

How does your company assure the security of the information system/database (vulnerability to unauthorized users)? Please provide supporting documents.

- Code of conduct defining unauthorized use of customers' data
  - Regular internal audits
  - External audits
  - Simulated hacker attacks
  - Other, please specify:
- No such measures taken
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Networked data and globalised corporate activities require the diligent handling of information. Inadequate measures for database and network protection, unclear management of personal information and vague database access rules expose companies to the risk of personal data leakage, misuse, or unauthorized access. In order to avoid legal costs, reputational risk or the exclusion from certain activities, companies must then endeavor to implement a comprehensive policy across their activities that aim to address any weaknesses that may arise

in the company's systems. RobecoSAM's question here focus on assessing the steps a company takes to ensure the security of information and towards greater system protection.

### 1.10.7 MSA Privacy Protection

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.

Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether or not a company has transparently and proactively managed the issue. For further details please refer to the RobecoSAM white paper Measuring Intangibles available via: [www.sustainability-indices.com](http://www.sustainability-indices.com).

## 2 Environmental Dimension

### 2.1 Environmental Reporting

#### 2.1.1 Environmental Reporting - Coverage

Is the coverage of your company's publicly available environmental reporting clearly indicated in the report or in the online domain?

- 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):
  - 25-50% of revenues OR 25-50% of business operations
  - >75% of revenues OR >75% of business operations
  - <25% of revenues OR <25% of business operations
  - 50-75% of revenues OR 50-75% 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 issues, 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 issues, but do not clearly indicate the coverage of the data in our public reporting
- We do not report on environmental issues
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: The quality and availability of the information in the public domain gives an indication of the company’s proficiency in environmental reporting. The greater the scope of the information it discloses, the more it is representative of its business activities as a whole, and the more likely it is to be used by investors as it will provide a more accurate picture of the overall social impacts of the company’s business activities. Key Definitions: Reporting coverage refers to the boundary or the range of entities (e.g. subsidiaries, joint ventures, sub-contractors, etc.) whose performance is presented by the report. Ideally the company reports on its entities for which it has management control and/or over 50% ownership – that would be considered 100%. Data Requirements: - The first option should only be used if it is publicly stated that the coverage is the same for all environmental data reported on, or if it is explicitly stated that the coverage applies to the full report. - If the coverage varies between different indicators, the three with the highest available coverage and their respective coverage should be indicated under the second option. - In both cases, the coverage must be publicly available and please refer to where in the public domain this information can be found. References: GRI G4-17 and G4-18 are relevant for this question.

2.1.2 Environmental Reporting - Assurance

Please indicate below what type of external assurance your company has received in relation to your company's environmental reporting. Please attach a supporting reference, 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

**Question Rationale:** As with financial data, assurance of environmental data enables a greater level of reliability and therefore a greater likelihood that this data will be used by investors in their analysis and investment decisions. Transparency around the assurance process and the data assured also increase stakeholder trust in the published information.

**Key Definitions:** Assurance specialists include accountants, certification bodies, specialist consultancies. It does not include independent advisory board, stakeholder panel, or high level individual (e.g. Environmental Minister).

**Declaration of independence** is an explicit statement of independence from the auditor confirming that there is no other commercial link to the company's operations or business that could result in a conflict of interest. For assurance statements provided in accordance with ISAE 3000: it is sufficient to confirm independence in the title of the assurance statement, as this is in line with the guidelines of the standard. If you think this exception should also apply to the audit standard (different than ISAE 3000) your auditor is using please provide an English version of the relevant section of the audit standard that deals with independence.

**Recognized international or national standard** refers to assurance standards and not reporting standards (such as GRI guidelines). Examples of these assurance standards are AA1000AS and ISAE 3000, but regional or local standards are also acceptable if they are clearly specified and are comparable to international standards. Examples include: - Standard DR03422 (Australia /New Zealand) - Assurance Engagements on Sustainability Reports (Germany) - Environmental Report Assurance Services Guidelines by the JICPA (Japan) • Independent Assurance on Voluntary Separate Sustainability reports by FAR (Sweden) - Exposure Draft Standard RL 3410 Assurance Engagements relating to Sustainability Reports (the Netherlands)

If the "scope of assurance" is limited to some (but not all) environmental and social indicators, these need to be marked clearly in the relevant sections of the report. For assurance statements provided in accordance with ISAE 3000: If the full report is assured it is sufficient to make reference to the fact that the (full) report is assured. If you think this exception should also apply to the audit standard (different than ISAE 3000) your auditor is using please provide an English version of the relevant section of the audit standard that deals with scope and specifically limitations of scope.

When looking for a conclusion, this refers to an assurance conclusion, i.e. to limited or reasonable assurance. **References:** GRI G4-33 is relevant for this question.

2.1.3 Environmental Reporting - Quantitative Data

Please indicate below to what extent your company reports on environmental 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 external communication sources.

<input type="radio"/>	Please specify the KPI and attach the public reference together with the page number where the environmental 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 environmental 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 environmental KPIs
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Key Performance Indicators (KPIs) are useful metrics for setting goals and for measuring progress against these goals. The KPIs used internally to manage and monitor the progress of environmental initiatives should also be used to communicate to external stakeholders. This question assesses the extent to which companies report on quantitative metrics and targets and the progress towards these targets. Data Requirements: - The KPI must be quantitative and disclosed in the public domain - Each KPI should have a target - Each target should have a target year - Progress on the target should be publicly disclosed

## 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 Corporate Environmental Policy, Areas

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 references to where this is clearly stated in the public domain. All chosen options should be clearly defined in the publicly available policy.

- Yes, our environmental management policy is publicly available and includes the following items:
  - Environmental impact of company's own operations
  - Environmental impacts/risks of products & services
  - Regular communication to executive management an/or board of directors
  - Suppliers & service providers (e.g. contractors)
  - Other key business partners (e.g. non-managed operations, JV partners, etc.) please specify:
- No, we do not publicly report our environmental management policy
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: An environmental policy is a written statement which outlines a business' aims and principles in relation to managing the environmental effects and aspects of its operations. It forms the foundation for all the environmental initiatives of a company and is therefore an important part of a company's environmental management system (EMS). Companies that have successfully adopted an EMS as a management tool are more likely to improve their environmental performance in a cost-effective, hassle free way. It also enables them reduce the risk of

incurring fines or penalties for non-compliance of environmental legislation. With this question RobecoSAM assesses the scope and public availability of a company's environmental policy.

## 2.2.2 EMS: Certification / Audit / Verification

Please indicate how your Environmental Management System (EMS) is verified/audited/certified. Please also indicate the coverage of this verification for the selected standard; please note that the total coverage for all three alternatives should not exceed 100 % - if parts of the operations have multiple types of certification/verification, indicate the highest available one only.

Please indicate what the coverage figures below are based on (e.g. % of operations, revenues, employees, etc.):

- 
- 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:  
  
Coverage (%):
- Third party verification/audit/certification by specialized companies. Please specify and attach relevant examples of external verification documents:  
  
Coverage (%):
- Internal verification/audit/certification by company's own specialists from headquarters. Please specify:  
  
Coverage (%):
- Not verified/audited/certified
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: A verified/ audited EMS reflects a company's internal and external commitment towards the monitoring of environmental data. Further, the verification process can facilitate improvements to a company's EMS, improving efficiency and coverage. RobecoSAM's question on audit verification focuses on identifying whether the company has implemented, verified and certified its environmental management system so as to ensure the credibility of the procedures and systems in place. Data Requirements: Please indicate the coverage of the EMS verification for the selected standard(s); the total coverage for all three alternatives should not exceed 100 % - if parts of the operations have multiple types of certification / verification, indicate the highest available one only.

## 2.2.3 MSA Environmental Management

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

Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether or not a company has transparently and proactively managed the issue. For further details please refer to the RobecoSAM white paper Measuring Intangibles available via: [www.sustainability-indices.com](http://www.sustainability-indices.com).

## 2.3 Operational Eco-Efficiency

### 2.3.1 Denominator - Revenues

Please provide your company's total revenues for each financial year listed in the table below. If available, constant currency (foreign exchange adjusted) revenues are preferred, as they eliminate the effect of fluctuations in foreign exchange rates and are thus a better indicator of business performance. However, reported revenues are acceptable as well. These figures are required by RobecoSAM to normalize quantitative data provided in other questions and criteria (e.g. Operational Eco-Efficiency). Please ensure the figures provided in this question are consistent over four years as well as consistent with emission figures provided in the following questions.

Denominator	Financial Year 2012	Financial Year 2013	Financial Year 2014	Financial Year 2015
Revenues, please indicate in the drop down below if figures are reported or constant currency: <input type="radio"/> Constant Currency <input type="radio"/> Reported Revenues				

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

Question rationale: Producing more with less material is essential for many industries affected by the growing scarcity of natural resources. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. Data requirements: Please provide the revenues in your reporting currency, and indicate which currency you have used in the comment box. You may also provide FX adjusted revenues if you feel this better reflects your company's financial performance. These denominator figures are required by RobecoSAM to normalize quantitative data provided in other questions and criteria (e.g. Operational Eco-Efficiency). Please ensure that the figures provided in this question are consistent over four years as well as consistent with emission figures provided in the following questions. Please provide the revenues in your reporting currency, and indicate which currency you have used in the comment box. Please provide constant currency (foreign exchange adjusted) revenues if possible, as they eliminate the effect of fluctuations in foreign exchange rates and are thus a better indicator of business performance. However, reported revenues are acceptable as well. These denominator figures are required by RobecoSAM to normalize quantitative data provided in other questions

and criteria (e.g. Operational Eco-Efficiency). Please ensure that the figures provided in this question are consistent over four years as well as consistent with emission figures provided in the following questions.

2.3.2 EP - Direct Greenhouse Gas Emissions (Scope 1)

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 the "Denominator" question in this criterion has been correctly filled in, and that the coverage in the table below is based on the same denominator.

<input type="radio"/>	Direct GHG (Scope 1)	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
	Total direct GHG emissions (Scope 1)	metric tonnes CO2 equivalents					
	Data coverage (as % of denominator)	percentage of:					

THIRD-PARTY VERIFICATION

- The above data has been verified by the following organization at least for the last fiscal year when data was collected:

\_\_\_\_\_

DATA CONSISTENCY

- We report publically on this information, but the data in the table above differs from our publically 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

Question Rationale: Producing more with less material is essential for many industries affected by the increasing scarcity of natural resources. Operational Eco-Efficiency can enhance companies' competitiveness through reduced costs and environmental liabilities. It can also mean companies are better prepared for future environmental regulations. The key focus is on the inputs and outputs of business operations, and the assessment of trends in the consumption of natural resources and the production of environmental waste products specific to each industry. Key Definitions: GHG scope 1: Greenhouse gas emissions (GHGs) refers to emissions of the six main GHGs that are covered by the Kyoto Protocol. These gases are outlined below. Each GHG has a different capacity to cause global warming, depending on its radiative properties, its molecular weight and its lifespan in the atmosphere. Greenhouse Gases covered by the Kyoto Protocol: Carbon Dioxide - CO<sub>2</sub>: Emitted mainly from the burning of fossil fuels, carbon dioxide accounted for some 86 percent of the UK's human induced (anthropogenic) GHG emissions in 2003. Methane - CH<sub>4</sub>: Emitted mainly from agriculture, waste disposal, leakage from the gas distribution system and coal mining, methane contributed to over 6 per cent of UK anthropogenic GHG emissions in 2003. Nitrous Oxide - N<sub>2</sub>O: The main anthropogenic sources of nitrous oxide emissions are agriculture, transport, industrial processes, and coal combustion. Nitrous oxide accounted for approx. 6 percent of UK GHG emissions in 2003. Hydrofluorocarbons - HFCs, Perfluorocarbons - PFCs and Sulphur Hexafluoride - SF<sub>6</sub>: Collectively known as "F-gases", these are emitted mainly from air conditioning and refrigeration and industrial processes. Together F-gases accounted for around 2 percent of the UK anthropogenic GHG emissions in 2003. Four items in the question are related to consistency of data reported: - If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all - If there is a temporary reduction in coverage due to a corporation action, the corresponding box should be marked and the reduction should be explained - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If relative figures are indicated, this need to be done for ALL environmental performance figures and the denominator should be set to 1 - If GHG emissions are only reported and tracked as combined Scope 1 and Scope 2 emissions, the combined figures should be indicated in this question, the corresponding box should be ticked and the following question, EP - Indirect Greenhouse Gas Emissions (Scope 2), should be marked as Not Applicable. Specific Data Requirement for Greenhouse gas emissions - Greenhouse gas emissions should be reported as metric tons of CO<sub>2</sub>-equivalents. - Data on greenhouse gas emissions should only include CO<sub>2</sub> and all other greenhouse gas emissions. - All greenhouse gas emissions emitted directly by the company should be reported. - Emissions from renewable resources where the emitter can be reasonable confident that greenhouse gas emissions will be offset or neutralized need not be reported (Example: Burning of wood where a company can be reasonably confident that forests will be afforested) - Greenhouse gas emissions that have been offset need not be reported. This does not include greenhouse gas emissions for which companies are required to be in the possession of CO<sub>2</sub> permits. These emissions need to be reported. - Greenhouse gas emissions of owned and/or managed fleet must be included. - Greenhouse gas emissions due to commuting of employees should not be included. - Greenhouse gas emissions of business travel other than by owned and/or operated fleet should not be included. Data Requirements: Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the denominator question. Target: RobecoSAM requires the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. As a consequence, environmental performance data should only cover the direct emissions/resource use, i.e., resource use/emissions caused by the company and its consolidated activities. Emissions and resource use of suppliers and customers should be excluded. In particular, environmental data of group companies should follow the following rules: - Environmental data of companies that are consolidated at-equity must not be considered. - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more. - Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. - Indicators where a company has no emissions/resource use, 0 should be filled. - Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. - If a company publically reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. - Please ensure that the "Denominator" question in this criterion has been correctly filled in, and that the coverage in the table below is based on the same denominator. - 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)). References: GRI G4-EN15 is relevant for this question.

### 2.3.3 EP - Indirect Greenhouse Gas Emissions (Scope 2)

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 the "Denominator" question in this criterion has been correctly filled in, and that the coverage in the table below is based on the same denominator.

IGHG SCOPE 2	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
Indirect greenhouse gas emissions from energy purchased and consumed (scope 2)	metric tonnes of CO2 equivalents					
Data coverage (as % of denominator)	percentage of:					

THIRD-PARTY VERIFICATION

- The above data has been verified by the following organization at least for the last fiscal year when data was collected:

[Redacted]

DATA CONSISTENCY

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

Question Rationale: Producing more with less material is essential for many industries affected by the growing scarcity of natural resources. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs of business operations and the assessment of trends in the consumption of natural resources and the production of environmental waste products specific to each industry. Key Definitions: GHG scope 2: Indirect impacts- energy use: Many companies report on the GHG emissions incurred in the generation of the electricity they consume and for service companies these indirect emissions can be more important than their direct environmental impacts. There are also some ways that companies can mitigate these emissions, for example by paying a renewable tariff or improving energy efficiency. Specific Data Requirement for Indirect Greenhouse Gas Emissions (Scope 2): Greenhouse gas emissions should be reported as metric tons of CO2-equivalents. Data on greenhouse gas emissions should include CO2 and all other greenhouse gas emissions weighted according to greenhouse gas potential. Measuring Scope 2 emissions is recommended to be performed according to the market-based method of the Greenhouse Gas Protocol. However the location-based method is equally accepted. (cf. Greenhouse Gas Protocol Scope 2 Guidance, January 2015) - Location-based method: reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). - Market-based method: reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). It derives emission factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled with

attributes about the energy generation, or for unbundled attribute claims. Five items in the question are related to consistency of data reported: - If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to a corporation action, the corresponding box should be marked and the reduction should be explained - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If relative figures are indicated, this need to be done for ALL environmental performance figures and the denominator should be set to 1 - If GHG emissions are only reported and tracked as combined Scope 1 and Scope 2 emissions, the combined figures should be indicated in this question, the corresponding box should be ticked and the following question, EP – Indirect Greenhouse Gas Emissions (Scope 2), should be marked as Not Applicable. - If the market-based method for accounting for indirect GHG emissions has not been used, figures based on the location-based method should be indicated and the corresponding box should be ticked. Data Requirements: Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the denominator question. Target: RobecoSAM requires the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. As a consequence, environmental performance data should only cover the direct emissions/resource use, i.e., resource use/ emissions caused by the company and its consolidated activities. Emissions and resource use of suppliers and customers should be excluded. In particular, environmental data of group companies should follow the following rules: - Environmental data of companies that are consolidated at-equity must not be considered. - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more. - Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. - Indicators where a company has no emissions/resource use, 0 should be filled. - Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. - If a company publically reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. - Please ensure that the "Denominator" question in this criterion has been correctly filled in, and that the coverage in the table below is based on the same denominator. - If your company reports its Scope 2 emissions according to the location-based method please indicate this in the corresponding tick box. If your company reports combined Scope 1 and Scope 2 emissions and has indicated this in the previous question (EP - Direct Greenhouse Gas Emissions (Scope1)), mark this question as "Not Applicable". References: GRI G4-EN16 is relevant for this question.

### 2.3.4 EP - Energy Consumption

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 the "Denominator" question in this criterion has been correctly filled in, and that the coverage in the table below is based on the same denominator .

<input type="radio"/>	Total energy consumption	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
	Total energy consumption	MWh					



Total energy consumption	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
Total costs of energy consumption  Please select type of costs <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:					

**THIRD-PARTY VERIFICATION**

- The above data has been verified by the following organization at least for the last fiscal year when data was collected:

**DATA CONSISTENCY**

- We report publically on this information, but the data in the table above differs from our publically 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

Question Rationale: Producing more with less material is essential for many industries affected by the growing scarcity of natural resources. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs of business operations and the assessment of trends in the consumption of natural resources and the production of environmental waste products specific to each industry. Specific Data Requirements for Energy Consumption: In this question we are aiming to find out the total energy consumption, i.e. including direct and indirect energy consumption (corresponds to GRI indicators EN3 and EN4). This also includes 'green' electricity. Energy costs include electricity, direct purchases, fuel for owned-energy production, other fuel, etc., plus depreciation of owned-energy projects, minus related income (e.g. generated by waste sold for energy production, energy sold from owned-energy facilities, etc.). It does not include total capital investment or maintenance costs. In the table, the methodology for total costs of energy consumption can be selected from three options: 1) total cost of energy purchased 2) total cost of energy purchased, minus income generated (e.g. by waste sold for energy production, energy sold from owned-energy facilities, etc.) 3) total cost of energy purchased plus depreciation of owned-energy projects, minus income generated Three items in the question are related to consistency of data reported: - If the environmental performance data reported in the questionnaire do not correspond to the publicly

reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all - If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If relative figures are provided, this need to be done for ALL environmental performance figures and the denominator should be set to 1. Data Requirements: Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the denominator question. Target: RobecoSAM requires the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. As a consequence, environmental performance data should only cover the direct emissions/resource use, i.e., resource use/emissions caused by the company and its consolidated activities. Emissions and resource use of suppliers and customers should be excluded. In particular, environmental data of group companies should follow the following rules: - Environmental data of companies that are consolidated at-equity must not be considered. - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more. - Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. - Indicators where a company has no emissions/resource use, 0 should be filled. - Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. - If a company publically reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. - Please ensure that the "Denominator" question in this criterion has been correctly filled in, and that the coverage in the table below is based on the same denominator. References: GRI G4-EN3 & G4-EN4 are relevant for this question.

2.3.5 EP - Water

Please provide your company's total water use for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. Please refer to the information button for additional clarifications. For each row in the table, it is mandatory that the values provided are in the same unit. Also, please ensure that the "Denominator" question in this criterion has been correctly filled in, and that the coverage in the table below is based on the same denominator.

Water consumption	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
Total water use	million cubic meters					
Data coverage (as % of denominator)	percentage of:					

THIRD-PARTY VERIFICATION

The above data has been verified by the following organization at least for the last fiscal year when data was collected:

\_\_\_\_\_

DATA CONSISTENCY

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

\_\_\_\_\_

- We have a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in your ability to report optimal coverage or caused your target to appear abnormal:
- We are not able to report this information in absolute terms, the information provided in the table above is normalized data. For the purpose of this question, please always provide absolute figures if available.
- The figures provided in the table above are NOT reported according to the definition provided by RobecoSAM (water withdrawn, net of water discharged to the source with higher or equal quality).
- We do not track water use
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Producing more with less material is essential for many industries affected by the growing scarcity of natural resources. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs of business operations and the assessment of trends in the consumption of natural resources and the production of environmental waste products specific to each industry. Key Definitions: Total Water Use: Total Water Use refers to total water consumption, i.e. water withdrawn, net of water discharged to the source with higher or equal quality. Please mark the corresponding box if it isn't possible to report according to this definition. Four items in the question are related to consistency of data reported: - If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If relative figures are indicated, this need to be done for ALL environmental performance figures and the denominator should be set to 1 - If the data reported are not consistent with the definition provided above, the data should be provided in the table, the option should be marked, and an explanation of how it differs should be provided in the comment box. Data Requirements: Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the denominator question. Target: RobecoSAM requires the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. As a consequence, environmental performance data should only cover the direct emissions/resource use, i.e., resource use/emissions caused by the company and its consolidated activities. Emissions and resource use of suppliers and customers should be excluded. In particular, environmental data of group companies should follow the following rules: - Environmental data of companies that are consolidated at-equity must not be considered. - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more. - Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. - Indicators where a company has no emissions/resource use, 0 should be filled. - Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. - If a company publically reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. - Please ensure that the "Denominator" question in this criterion has been correctly filled in, and that the coverage in the table below is based on the same denominator. - If your company reports its water consumption different from water withdrawn, net of water discharged to the source with higher or equal quality, please mark: "The figures provided in the table above are NOT reported according to the definition provided by RobecoSAM (water withdrawn, net of water discharged to the source with higher or equal quality)." References: GRI G4-EN8 is relevant for this question.

### 2.3.6 EP - Waste

Please provide your company's total waste disposed (not reused or recycled, repurposed, or sent for energy recovery) for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. Disposed waste includes waste that is landfilled or incinerated without energy recovery.

Total volumes include waste that is disposed both onsite and offsite. 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 the "Denominator" question in this criterion has been correctly filled in, and that the coverage in the table below is based on the same denominator.

Waste disposed	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
Total waste disposed	metric tonnes					
Data coverage (as % of denominator)	percentage of:					

THIRD-PARTY VERIFICATION

- The above data has been verified by the following organization at least for the last fiscal year when data was collected:

[Redacted]

DATA CONSISTENCY

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

[Redacted]

- 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:

[Redacted]

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

- The data reported in the table above is NOT consistent with the definition provided by RobecoSAM (see information button for more detailed information)

- We do not track generated waste
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Producing more with less material is essential for many industries affected by the growing scarcity of natural resources. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs of business operations and the assessment of trends in the consumption of natural resources and the production of environmental waste products specific to each industry. The definition for waste has been updated in 2016 to better reflect the negative environmental impacts associated with disposal. Key Definitions: Waste refers here to materials that are disposed and for which there is no further use. Waste includes materials that are landfilled or incinerated without any energy recovery. Waste does not include materials sent off-site for re-use, recycling, re-purposing or for energy recovery. Waste may be generated during the extraction and processing of raw materials, during product manufacturing, during the consumption of final products, and during any other human activity. Specifically for companies with extraction activities, this definition does not include mineral waste or overburden. Specific Data Requirement for Waste - Waste should be reported in metric tons of dry waste. - Waste includes among others, household, non-hazardous, and hazardous waste. - Reported waste should include materials landfilled or incinerated both onsite and offsite - Materials sent offsite for beneficial use, such as for recycling, re-purposing, or energy recovery should not be reported, even if the company pays for this service - Waste from extraordinary activities should not be considered. The definition of what is considered to be extraordinary should be consistent with financial reporting. Example: A pharmaceutical company building its new headquarters should not report the resulting construction waste. Four items in

the question are related to consistency of data reported: - If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If relative figures are indicated, this need to be done for ALL environmental performance figures and the denominator should be set to 1. - If the data reported are not consistent with the definition provided above, the data should be provided in the table, the option should be marked, and an explanation of how it differs should be provided in the comment box. Data Requirements: Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the denominator question. Target: RobecoSAM requires the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. As a consequence, environmental performance data should only cover the direct emissions/resource use, i.e., resource use/emissions caused by the company and its consolidated activities. Emissions and resource use of suppliers and customers should be excluded. In particular, environmental data of group companies should follow the following rules: - Environmental data of companies that are consolidated at-equity must not be considered. - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. - Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. - Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more. - Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. - Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. - Indicators where a company has no emissions/resource use, 0 should be filled. - Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. - If a company publically reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. - Please ensure that the "Denominator" question in this criterion has been correctly filled in, and that the coverage in the table below is based on the same denominator. - If your company uses a different waste generation definition than RobecoSAM explains under Specific Data Requirement for Waste, please tick "The data reported in the table above is NOT consistent with the definition provided by RobecoSAM (see information button for more detailed information)" References: GRI G4-EN23 is relevant for this question.

## 3 Social Dimension

### 3.1 Social Reporting

#### 3.1.1 Social Reporting - Coverage

Is the coverage of your company's publically available social reporting clearly indicated in the report or in the online domain?

- Please select the coverage of the company's publically available social indicators from the dropdown list below (select ONLY if the coverage is the same for all social indicators your company reports on):
- 25-50% of revenues OR 25-50% of business operations
  - >75% of revenues OR >75% of business operations
  - <25% of revenues OR <25% of business operations
  - 50-75% of revenues OR 50-75% of business operations

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

- We report on social issues, 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 publically reported:

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

Question rationale: The quality and availability of the information in the public domain gives an indication of the company's proficiency in social reporting. The greater the scope of the information it discloses, the more it is representative of its business activities as a whole, and the more likely it is to be used by investors as it will provide a more accurate picture of the overall social impacts of the company's business activities. Key definitions: Reporting coverage refers to the boundary or the range of entities (e.g. subsidiaries, joint ventures, sub-contractors, etc.) whose performance is presented by the report. Ideally the company reports on its entities for which it has management control and/or over 50% ownership – that would be considered 100%. Data requirements: - The first option should only be used if it is publicly stated that the coverage is the same for all social data reported on, or if it is explicitly stated that the coverage applies to the full report. - If the coverage varies between different indicators, the three with the highest available coverage and their respective coverage should be indicated under the second option. - In both cases, the coverage must be publicly available and please refer to where in the public domain this information can be found. References: GRI G4-17 and G4-18 are relevant for this question.

### 3.1.2 Social Reporting - Assurance

Please indicate below what type of external assurance your company has received in relation to your company's social reporting. Please attach a supporting reference, 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

**Question Rationale:** As with financial data, assurance of social data ensures that it is more reliable and makes it more likely that investors will use these data in their analysis and investment decisions. Transparency about the assurance process and the data assured also increase stakeholders' trust in published information.

**Key Definitions:** Assurance specialists include accountants, certification bodies, and specialist consultancies. The term does not include independent advisory boards, stakeholder panels, or high-level individuals. The declaration of independence is an explicit statement of independence from the auditor confirming that there is no other commercial link to the company's operations or business that could result in a conflict of interest. Generally, the word "independent" in the title of the statement is not sufficient, with the exception of assurance statements provided in accordance with ISAE 3000 where it is sufficient to confirm independence in the title of the assurance statement, as this is in line with the guidelines of the standard. If you think this exception should also apply to the audit standard (different than ISAE 3000) your auditor is using, please provide an English version of the relevant section of the audit standard that deals with independence. Recognized international or national standard refers to assurance standards and not reporting standards (such as GRI guidelines). Examples of these assurance standards are AA1000AS and ISAE 3000, but regional or local standards are also acceptable if they are clearly specified and are comparable to international standards. Examples include: - Standard DR03422 (Australia /New Zealand) - Assurance Engagements of Sustainability Reports (Germany) - Environmental Report Assurance Services Guidelines by the JICPA (Japan) - Independent Assurance on Voluntary Separate Sustainability reports by FAR (Sweden) - Exposure Draft Standard RL 3410 Assurance Engagements relating to Sustainability Reports (the Netherlands) If the scope of assurance is limited to some (but not all) environmental or social indicators, these need to be clearly marked in the relevant sections of the report. If the assurance statement covers all data items in the report, this needs to be explicitly stated, with the exception of assurance statements provided in accordance with ISAE 3000, for which it is sufficient to refer to the fact that the (full) report is assured. When looking for a conclusion, this refers to an assurance conclusion; for example, to limited or reasonable assurance.

**References:** GRI G4-33 is relevant to this question.

### 3.1.3 Social Reporting - Quantitative Data

Please indicate below to what extent your company reports on social 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 external communication sources.

	Please specify the KPI and attach the public reference together with the page number where the social 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 social indicator is publicly reported:
KPI 1	KPI:	Target:  Target year:

	Please specify the KPI and attach the public reference together with the page number where the social 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 social indicator is publicly reported:
KPI 2	KPI:	Target:  Target year:
KPI 3	KPI:	Target:  Target year:

- We do not quantitatively report on social KPIs
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Key Performance Indicators (KPIs) are useful metrics for setting goals and for measuring progress against these goals. The KPIs used internally to manage and monitor the progress of social initiatives should also be used to communicate to external stakeholders. This question assesses the extent to which companies report on quantitative metrics and targets and the progress towards these targets. Data Requirements: - The KPI must be quantitative and disclosed in the public domain - Each KPI should have a target - Each target should have a target year - Progress on the target should be disclosed publicly

### 3.2 Labor Practice Indicators and Human Rights

#### 3.2.1 Labor KPIs - Diversity

Please complete the table and indicate which of the following performance/management indicators your company uses regarding the following diversity related issues? Please provide figures covering the entire scope of the company and attach supporting documents where indicated.

<input type="radio"/> Diversity Indicator	Percentage
Female share of total workforce (%)	
Females in management positions (as % of total management workforce)	



Diversity Indicator	Percentage
Females in junior management positions, i.e. first line management (as % of total junior management positions)	
Females in top management positions, i.e. maximum two levels away from the CEO (or comparable position) (as % of total top management positions)	
<input type="checkbox"/> Breakdown of workforce based on minority, culture or similar. Please attach supporting documents:	

- We do not use such diversity indicators
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: We assess various Labor KPIs of an organization to determine the not only the quality, but also transparency of its reporting on diversity issues. This question specifically assesses workforce diversity, and aims to assess the proportion of women in senior management relative to junior management and how the proportion of women changes as the management level increases. This is an indicator of a company's ability to retain its top female talent from junior management up to senior management positions Key Definitions: This question looks at the companies' ability to disclose this data, as well as performance, with the performance aspect specifically considering companies' ability to retain female talent. This is measured by comparing the proportion of junior female managers to the proportion of senior female managers. Junior management positions refer to first-line managers, junior managers and the lowest level of management within a company's management hierarchy. Top management positions refer to management positions with a reporting line at most two levels away from the CEO. We realized that not all organizational structures will be the same, and hierarchy levels may be defined differently. The definitions provided above are guidelines that should be followed as closely as possible. If a different definition is used, this should be explained accordingly and a consistent definition should be used in any other questions that may require information about organizational structures. In the section related to breakdown of workforce we consider aspects beyond gender breakdowns, such as employees from ethnic minorities or employees with disabilities. Expat assignments or employment by multinational firms are not considered. References: The gender equality section was developed in collaboration with the EDGE Certified Foundation, a Swiss foundation focusing on fostering gender equal workplaces through a global certification system in gender equality. The foundation focuses on global corporations as the key drivers for sustainable, positive change in business and society. GRI G4-10 and G4-LA 12 are relevant for this question. ILO convention No. 111 [http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100\\_ILO\\_CODE:C111](http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C111)

### 3.2.2 Labor KPIs - Equal Remuneration

Please provide information on the following indicators relating to equal remuneration.

- Please specify currency you have used for the data filled in below:

\_\_\_\_\_

Executive level:

Average female salary (base salary only):

\_\_\_\_\_

Average male salary (base salary only):

\_\_\_\_\_

Management level:

Average female salary (base salary only):

\_\_\_\_\_

Average male salary (base salary only):

\_\_\_\_\_

Average female remuneration (base salary + other cash incentives such as bonus):

[Redacted]

Average male remuneration (base salary + other cash incentives such as bonus):

[Redacted]

Non-management level:

Average female salary (base salary only):

[Redacted]

Average male salary (base salary only):

[Redacted]

- We do not use such equal remuneration indicators
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: We assess various Labor KPIs at an organization to determine the quality and transparency of its reporting. This question looks at whether remuneration is equal between the female and male workforce at different management levels. This question looks at disclosure of salaries for men and women at different levels of responsibility, and performance, with the performance aspect specifically considering the relative base salaries of male and female managers and the relative base salaries plus incentives for male and female managers. The rationale for this is that base salaries are generally regulated by law, and any differences could be explained by factors other than gender (such as experience, responsibilities, education, etc.), but the relative difference would not be expected to increase significantly when adding on the more subjective incentives and bonuses. Key Definitions: Management Level: all management level positions from first-line/junior managers up to top/senior managers with a reporting line 2 levels or less from the CEO but not executive level positions Non-Management Level: production and administrative positions. References: The gender equality section was developed in collaboration with the EDGE Certified Foundation, a Swiss foundation focusing on fostering gender equal workplaces through a global certification system in gender equality. The foundation focuses on global corporations as the key drivers for sustainable, positive change in business and society. GRI G4-LA13 is relevant for this question. ILO convention No. 111 [http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100\\_ILO\\_CODE:C111](http://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_ILO_CODE:C111)

### 3.2.3 Labor KPIs - Freedom of Association

Please provide information relating to freedom of association and union representation for the last fiscal year.

Issue	Management / performance indicators
Freedom of Association (ILO convention No. 87; No. 98)	<input type="checkbox"/> Employees represented by an independent trade union or covered by collective bargaining agreements (%): [Redacted]
	<input type="checkbox"/> Number of consultations/negotiations with trade unions over organizational changes (e.g. restructuring, outsourcing): [Redacted]

- We do not track freedom of association and union negotiation metrics
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: We assess various Labor KPIs at an organization to determine the quality and transparency of its reporting. In line with ILO Convention No. 87 and No. 98, this question assesses if your company allows employees to join an independent trade union. Data requirements: If no employees are represented by independent trade unions or are covered by collective bargaining agreements, you should fill in 0. Similarly, if no consultations with trade unions over organizational changes took place in the last fiscal year, you should also fill in 0. If a large number of consultations took place, an estimate of the total number is sufficient. You should explain how the approximation was made in the comment box. Number of consultations – we are looking for the total number of consultations over organizational changes. Please note that we do not look for

series of meetings (on the same subject) but each separate meeting/negotiation your company has organized with trade unions. References: GRI G4-11 and G4-HR4b are relevant for this question.

### 3.2.4 Labor KPIs - Layoffs

Please provide information on the number of layoffs and employee consultations in the past fiscal year.

Issue	Management / performance indicators
Layoffs (based on ILO's A Guide To Worker Displacement)	<input type="checkbox"/> Number of employees laid off in the last fiscal year: <input type="text"/> <input type="checkbox"/> Number of consultations/negotiations with employees over organizational changes (e.g. restructuring, outsourcing): <input type="text"/>

- We do not track layoffs and employee consultations
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: We assess various Labor KPIs at an organization to determine the quality and transparency of its reporting. In line with the ILO's 'A Guide to Worker Displacement' convention, this question assesses your company's policy for laying off employees. Data Requirements: If no employees have been laid off in the last fiscal year, you should fill in 0. Similarly, if no consultations with employees over organizational changes have taken place, you should also fill in 0. If large numbers of consultations have taken place, an estimate of the total number is sufficient. You should explain how the approximation was made in the comment box. The question does not aim to assess the number of employees laid off, but rather companies' transparency on the topic and their approach to employee consultation in such situations Key Definitions: Number of consultations, negotiations with employees over organizational changes (e.g. restructuring, outsourcing): please indicate how many consultations/negotiations over layoffs your organization has had with employees directly or representatives elected by the employees (e.g. a trade union representative that works for your company and has been elected by your employees specifically). Lay-offs refer to a company deciding to end the work relation with an employee, but also require that the position itself must be eliminated.

### 3.2.5 Human Rights - Commitment

Does your company have a policy in place for its commitments to respect human rights in accordance with the UN Guiding Principles on Business and Human Rights? Please provide supporting evidence.

- Yes. We have a policy for our commitments to human rights that is in accordance with the UN Guiding Principles. The policy covers the following business activities:
  - Our direct activities
  - Our value chain (upstream & downstream)
  - Our joint ventures
- No, we do not have a human rights policy
- Not applicable. Please provide explanations in the comment box below.

Not known

Question rationale: The purpose of this questions is to identify companies that have an active commitment to human rights in their business relationships. The A policy needs to be company specific, and only referring to or being a signatory to external entities such as the UN Global Compact or International Labour Organization is not sufficient. We are looking for a commitment that is companywide and not just for a single site, business unit, or project. The supporting document will be assessed for evidence of the coverage of the commitment: - Direct activities - Value chain - Joint ventures Key definitions: We apply the definitions provided in the UN Guiding Principles. Respecting human rights: - Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur - Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts. Business Relationships: Those relationships a business enterprise has with business partners, entities in its value chain and any other non-State or State entity directly linked to its business operations, products or services. They include indirect business relationships in its value chain, beyond the first tier, and minority as well as majority shareholding positions in joint ventures. References: Office of the High Commissioner for Human Rights: [http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR\\_EN.pdf](http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf) Business & Human Rights Resource Center: <http://www.business-humanrights.org/en/un-guiding-principles>

### 3.2.6 Human Rights - Due Diligence

Has your company developed and implemented a due diligence process to identify, prevent, mitigate, and account for how to address its impacts on human rights? The process should enable the remediation of any adverse human rights impacts a company causes or contributes to. Please provide supporting evidence.

- Yes, we have developed and are implementing a due diligence process which covers the following:
- Identification of potential human rights issues
  - Identification of vulnerable groups
  - Mitigation actions
  - Monitoring
- We are developing a due diligence process, but it has not yet been implemented. Please provide information indicating the status and expected completion date.
- 
- No, we have not implemented a due diligence process
- Not applicable. Please provide an explanation in the comment box below.
- Not known

Question rationale: The purpose of this question is to assess the extent of the due diligence process which outlines a systematic approach to identify issues and vulnerable people, to develop appropriate mitigation actions and a monitoring process. We are looking for evidence that a systematic process is in place. Key definitions: Adverse human rights impact: An "adverse human rights impact" occurs when an action removes or reduces the ability of an individual to enjoy his or her human rights. Due diligence: due diligence comprises an ongoing management process that a reasonable and prudent enterprise needs to undertake, in the light of its circumstances (including sector, operating context, size and similar factors) to meet its responsibility to respect human rights. Mitigation: actions taken to reduce the likelihood of a certain adverse impact occurring Data requirements: Supporting documentation should be recent, provide a clear description of the due diligence process, indicate the coverage of business activities and demonstrate it is an ongoing activity.

### 3.2.7 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 conducted an assessment of potential human rights issues.

Human rights assessment	% of business activities
Of the parts of your business activities with exposure to human rights issues, what percent have been assessed within the last 3 years?	
Of the parts of your business activities that have been assessed within the last 3 years, what percent is determined to be at risk? If none are determined to be at risk, enter 0 and provide a comment to explain.	
Of the parts of your business activities that are determined to be at risk, what percent have mitigation plans in place? If no mitigation plans are in place, please enter 0.	

Which vulnerable groups have been specifically assessed? Check all that apply and provide supporting documentation.

- Children
- Indigenous people
- Migrant labor
- Others, please specify

- 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

Question rationale: The purpose of this question is to assess the extent your company's exposure is known and managed. We are looking for the following evidence in the supporting documentation: - Assessment of business activities to determine exposure - Classification of risk based upon assessment - Status of mitigation plans for sites or business relationships for at risk sites - Identification of vulnerable groups assessed  
 Data requirements: Supporting documentation should be recent, provide a clear description of the assessment status for the past 3 years.

### 3.2.8 Human Rights - Disclosure

Does your company publicly disclose its commitments and the status of its human rights assessment? We are looking for the following to be publicly available:

- The policy
- The due diligence process
- The number of sites with mitigation plans in place
- The main human rights issues and vulnerable groups identified
- Remediation actions taken

- Yes, our company publicly reports on our human rights commitments and the status of our assessments
- No, we do not publicly report on our human rights commitments and assessments

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

Question rationale: The purpose of this question is to assess the extent companies are publicly disclosing its human rights efforts. We are looking for the following evidence in the public domain: - Our policy is publicly available - The policy - The due diligence process - The number of sites with mitigation plans in place is - The main human rights issues, vulnerable groups - Remediation actions taken Data requirements: Copy of, or link to: Company website, annual report, sustainability report, other public communication Human Rights – Disclosure.

### 3.2.9 MSA Labor Practices Indicators

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.

Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether or not a company has transparently and proactively managed the issue. For further details please refer to the RobecoSAM white paper Measuring Intangibles available via: [www.sustainability-indices.com](http://www.sustainability-indices.com).

## 3.3 Human Capital Development

### 3.3.1 Human Capital Performance Indicators

Please indicate which performance indicators your company uses to measure the execution of your skill mapping and developing strategy. Please specify your answers.

- Non-financial indicators/ratios (e.g. number of hours spent in trainings, company-specific skills categorization), please specify:
- Cost-based indicators/ratios (e.g. training cost per employee), please specify:
- Value-based human resource indicators (e.g. ROI - Return on investment per employee, EVA - Economic value added per employee), please specify:
- Other HR performance indicators, please specify:
- We do not use performance indicators to measure the execution of our company's skill mapping and developing strategy

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

Question Rationale: In order to measure the effectiveness of a company's human capital development processes, key performance indicators must be used as a measurement of progress and the overall success or failure of a company's strategy. Using a mix of indicators enables a company to measure both the financial and non-financial impacts of its human capital development efforts. In this question, we assess the types of KPIs that a company uses to measure the costs, benefits and implications of its processes. Key Definitions: This question looks at which KPIs are used, but not their actual values or outcomes. The outcome of various human capital performance indicators is assessed in the following questions in this criterion. Non-financial indicators refers to indicators that are not directly linked to financial inputs or outcomes, including, but not limited to, number of training hours or the proportion of employees covered by a company-specific skills categorization. Indicators should be related to skills development and training. Cost-based indicators refers to indicators linked to financial inputs or outputs but that do not measure the return on investment, i.e. a measurement of output compared to investments. Examples include, but are not limited to, training costs per employee. Indicators should be related to skills development and training. Value-based human resource indicators refers to indicators that specifically look at a combination of input and output. Examples include, but are not limited to, ROI (return on investment) metrics and EVA (economic value added) metrics. Indicators should be related to skills development and training.

### 3.3.2 Training & Development Inputs

Please indicate the following metrics related to training, development and internal mobility for the last fiscal year in the table below. Please note that training hours and training costs include activities related to further development of employee skills but does not include e.g. basic compliance training.

	FY 2015
Average hours per FTE of training and development	
Average amount spent per FTE on training and development, please specify currency:	
Percentage of open positions filled by internal candidates	

- We do not track these metrics related to employee training and development
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: For many industries, Human capital development is one of the most financially material sustainability factors. The quality of employees that companies are able to attract and retain differentiates those that are well-positioned to succeed in their respective industries from those that are not, so strong human capital development practices are considered an important source of competitive advantage. This question assesses whether companies track their inputs in employee development. Key Definitions: FTEs (Full-Time Equivalents), is the number of working hours that represents one full-time employee during a fixed time period, such as one month or one year. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees. Average hours of training and development per FTE refers to the total number of hours of training and development provided in the last fiscal year divided by the total number of FTEs. Average amount spent on training and development per FTE refers to the total amount spent on training and development in the last fiscal year divided by the total number of FTEs. Percentage of open positions filled by internal candidates refers to the total number of open positions filled by a company's own employees divided by the total number of vacancies in the company in the last fiscal year. This metric provides a means of determining the effectiveness of human capital development by providing employees with the skills required for promotion, and it also demonstrates how proactive organizations are in providing their employees with new challenges for growth and development throughout their careers. References: GRI G4-LA9 is relevant for this question.

### 3.3.3 Employee Development Programs

Please provide two examples of employee development programs in your company that have been developed to upgrade and improve employee skills. Provide a brief description of the business benefits for each program and, where possible, provide a quantitative measure of the positive impact that these programs have had on your business (e.g. increase in employee engagement, productivity, cost reduction or revenue generation).

<input type="radio"/>	Employee Development Program, please specify two different examples:	Description of business benefits	Quantitative impact of business benefits (monetary or non-monetary)	% of FTEs that participated in this program

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

Question Rationale: One of the challenges for both businesses and investors is to fully understand the positive business and financial effects of investing in employees. This question measures how and to what degree companies are able to measure the benefits to their business of their investments in human capital by describing two examples of employee development programs, demonstrating their benefits to the business and asking whether companies are able to quantify these benefits. Key Definitions: Employee development programs refers to programs that have specifically been developed to improve your employees' skills. Programs providing employees with the basic skills they need to carry out their daily work, language skills, or mandatory compliance or basic occupational health and safety training should not be described. Examples of programs that are acceptable to discuss here include, but are not limited to, leadership or management development programs, young talent development programs, sales training for sales executives, advanced occupational health and safety training, green or black belt certifications and project management training. Examples of programs that are not considered as skill development include online programs or classroom training programs to help employees reach certain minimum requirements, such as online compliance training, health and safety training, board training for new board members, training programs that are necessary to bring new employees up to a minimum standard in order to fulfill their job requirements, graduate programs or trainee programs. The description of business benefits should state the benefits that the company derives from providing the training, not the benefits for the employee undertaking the training. This should not be a description of the employee development program but rather a consideration of how the program aids the company's overall performance or its strategic targets. Quantitative impact of business benefits refers to either monetary or non-monetary metrics. Examples include employee engagement, decreased turnover, efficiency gains, output gains, revenue generation, and cost savings. These metrics should be directly linked to the employee development program described in terms of a measurable outcome as a relevant indicator of more effective business performance. References: GRI G4-LA10 is relevant for this question. -

### 3.3.4 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.

<input type="radio"/>		FY 2012	FY 2013	FY 2014	FY 2015
	a) Total Revenue, please specify currency:				



	FY 2012	FY 2013	FY 2014	FY 2015
b) Total Operating Expenses, please specify currency:				
c) Total employee-related expenses (salaries + benefits), please specify currency:				
Resulting HC ROI (a - (b-c)) / c				
Total FTEs				

- We do not track any of the above metrics
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Question Rationale:** The Human Capital Return on Investment provides a means of measuring your company's profitability in relation to total employee costs. It is derived by removing non-employee costs from overall operating costs and deriving the resulting operating profitability. This metric provides a view into the degree to which economic value is derived looking at profitability solely in relation to human capital costs.

**Key Definitions:** By subtracting Total Operating Expenses (b) less Total employee-related expenses (salaries + benefits) (c) from Total Revenue (a), your company's profitability prior to human capital costs are calculated. Dividing this figure by Total employee-related expenses (salaries + benefits) (c) then leads to the ratio that examines your company's level of profitability in relation to the total human capital expenses. Operating expenses – should be in line with accepted financial accounting and reporting standards including everything a company will have defined in their income statement. Total Revenue – the amount your company has received in revenues before any deductions are made. Total operating expenses are all the expenses your company has from its operations. Please note that Total employee-related expenses (salaries + benefits) includes training and development programs, pensions, hiring, etc, as it covers all costs directly related to employees. This is an example of how return on investments in human capital can be calculated based on standard financial metrics. If you use another approach, this can be indicated in the previous question.

**References:** GRI G4-EC1 is relevant for this question.

### 3.3.5 Return on Employee Development Investment

Does your company have a global metric to quantitatively measure the benefits from your investments in employee development programs?

By investment in employee development programs, we mean expenses related to education, training, incentive programs, etc. This does not include base salary or standard benefits (e.g. vacation, insurance, etc.)

By quantitative benefits, we mean either monetary benefits such as increases in sales, increases in profits or profitability, World Class Manufacturing (WCM) savings, etc. directly linked to the programs, or changes in other metrics such as employee engagement, employee retention, absenteeism, etc.

RobecoSAM is explicitly looking for the link between the employee development investment and the quantitative benefits.

The metric used in 3.3.4 Human Capital Return Metrics is not accepted here.

- Yes, we are using the following global metric for calculating the business benefits of our investments in human capital factors, Please specify:

[Redacted]

Provide a summary of your progress on this metric over time, indicating the quantitative or financial benefit of your employee development investments over time (provide data for any years available):

FY 2012	FY 2013	FY 2014	FY 2015

- We do not have a global metric, but we provide the following metric for calculating the business benefits of specific programs and/or investments in human capital factors, please specify and indicate coverage:

[Redacted]

Provide a summary of your progress on this metric over time, indicating the quantitative or financial benefit of your employee development investments over time (provide data for any years available):

FY 2012	FY 2013	FY 2014	FY 2015

- No, but we are currently developing such means of measuring the economic and/or business benefits of employee development programs, please briefly specify:

[Redacted]

- No, we do not have or are currently developing such a human capital return metric
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Question Rationale:** This question examines how companies measure overall return on employee development and investment. It consequently provides a more granular insight into the benefits achieved through investments in training, education and incentive programs. Data requirements: Please explain how your company is able to determine the quantitative benefits achieved by your investments in employee development programs. By employee development program investments, we mean expenses related to education, training, incentive programs, etc. This does not include salary or benefits. By quantitative benefits, we mean either monetary benefits such as increases in sales, increases in profits or profitability, World Class Manufacturing (WCM) savings, etc. directly related to the programs, or changes in other metrics such as employee engagement, employee retention, absenteeism, etc. If your company is currently developing a means of measuring the economic benefits of its employee development investments, please describe the approach that is currently being developed and how it will provide a clear indication of the link between the investments and their quantitative benefits. Examples: Training ROI: Increase in Profits divided by Training Costs Sales Impact: Increase in Sales divided by Investment in Employee Development Investments

### 3.4 Talent Attraction & Retention

#### 3.4.1 Type of Individual Performance Appraisal

Please indicate the type and employee coverage of individual performance appraisals, which are used for individual performance-related compensation.

Type of performance appraisal	% of all employees
Management by Objectives: Systematic use of agreed measurable targets by line superior	

Type of performance appraisal	% of all employees
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

Question Rationale: In this question, we assess the various tools that companies use to measure individuals' performance and to what extent these tools are applied throughout the organization. Key Definitions: Please note that multiple options might be valid for some employees, so the sum of all options needs not to add up to 100%. Management by objectives refers to a process in which employees have pre-defined and measurable goals that are set on at least a yearly basis together with their line manager and systematically followed up on. Multidimensional performance appraisal refers to a system in which the employee's performance is formally evaluated not just by their direct line manager, but also by their peers, direct reports, and other employees, providing what is referred to as a "360 degree" view of the employee's performance. A formal comparative ranking refers to a system in which employees are systematically graded relative to their peers in the same group (for example within the team performing a particular function). References: GRI G4-LA11 is relevant for this question.

### 3.4.2 Long-term Incentives

Does your company provide long-term incentives (beyond one year performance period) for employees below the senior management level (i.e. maximum two levels away from the CEO or any equivalent position)?

<input type="radio"/> Please briefly describe the nature of the long-term incentives for employees below senior management level (e.g. stock option, restricted stock units, cash incentive etc.):	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:
	<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

Question Rationale: Long-term incentive programs can be essential for companies to retain well-qualified employees over time. Such programs serve to orient key decisions throughout the organization around longer-term goals and strategic objectives, giving companies a greater likelihood of being successful over time. This question assesses the long-term incentive programs the company has in place, the timeframe for which performance incentives are paid out, the extent to which these programs apply to employees across the organization, and the extent to which they are associated with sustainability principles. Key Definitions: Long-term incentives are defined as any form of variable compensation that is paid out over a time period longer than one year. This can include deferred cash bonuses, stock options and restricted stock units. Pension contributions should not be included as these are not considered to be bonus programs or variable compensation. If your company uses different pay out time periods for different employee categories, please use a weighted average of the pay-out time periods for your long-term incentive programs. Sustainability performance can relate to any sustainability goals set your company, whether they are related to environmental issues, social issues such as occupational health and safety, or any other sustainability issue defined as material by your company. "Senior management

level" refers to employees that are within two levels of the CEO as a maximum. "Employees below senior management" thus refers to all employees that are below the "senior management level". Please note that the definition of "senior management level" is up to the company as RobecoSAM allows choosing the best definition for the company's business plan and company structure. Data Requirements: Average time period for performance: the average pay-out time period on which these incentive programs are based. If different pay-out time periods are used for different employee categories, please use a weighted average of the pay-out time periods for long-term incentive programs that exist. Percentage of your workforce below senior management level (max. two levels from the CEO) that this program applies to refers to the percentage of employees that are not considered senior management that are part of the long-term incentives program. For example, if your company has 100 employees, 10 are senior management (a maximum of two level from the CEO in the organizational structure) and 10 employees below senior management are part of the long-term incentives program, then 11% (=10/90\*100) of employees below senior management level are covered in the program.

### 3.4.3 Employee Turnover Rate

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. Please also indicate the average hiring cost / FTE for the last fiscal year.

	FY 2012	FY 2013	FY 2014	FY 2015
Total employee turnover rate				
Voluntary employee turnover rate				

Please indicate your company's average hiring cost / FTE in the last fiscal year. This should specifically relate to the number of employees hired last year, not average cost for all employees.

\_\_\_\_\_

and specify currency:

\_\_\_\_\_

- We do not track employee turnover and hiring costs
- Not applicable, please provide explanations in the comment box below.
- Not known

Question Rationale: Human capital is one of the main drivers of corporate growth and plays an essential role in the successful execution of companies' strategies. The employee turnover rate is therefore a highly significant management KPI that reflects the ability of a company to retain its employees. Key definitions: Total employee turnover: refers to the proportion of employees who leave an organization over a set period (often a year), expressed as a percentage of the total workforce. The term encompasses all leavers, whether they have left voluntarily or due to dismissal, retirement, or death in service. The figure should be calculated using the total number of employees at the end of the reporting period. Voluntary employee turnover refers to the proportion of employees who choose to leave an organization over a set period (often a year), expressed as a percentage of the total workforce. The figure should be calculated using the total number of employees at the end of the reporting period. The average cost of hiring a full-time employee refers to the average cost of hiring a new employee to the company in the last fiscal year. The figure should be calculated based on the costs of hiring all new full-time employees in the reporting period (not based on the costs of hiring full-time employees who were already at the company before the last fiscal year started) References: The Chartered Institute of Personnel and Development: <http://www.cipd.co.uk/hr-resources/factsheets/employee-turnover-retention.aspx> GRI G4-LA1(b) is relevant for this question.

### 3.4.4 Trend of Employee Satisfaction

Please indicate in the following table the satisfaction level of your employees based on your company's employee satisfaction surveys. Please also indicate the coverage of these surveys and if this measurement can be broken down according to gender. For each row in the table, it is mandatory that the values provided are in the same unit.

Employee satisfaction	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
Employee satisfaction	% of satisfied employees					
Data coverage	% of total employees					

We are able break down the results of the employee satisfaction surveys based on gender. Please attach supporting documents.

- We do not track employee satisfaction
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Internal employee satisfaction surveys are a crucial tool in developing policies to attract, retain and develop the best employees. It is essential that companies collect and measure feedback from employees, who are valuable assets of the company as well as significant stakeholders in it. In this question we determine whether companies conduct regular satisfaction surveys of their employees and analyze the results of these surveys. Opinions about the company, the workplace and overall feedback can be very different depending on the employee responding. Differences can also be found between different employee groups or between men and women. The question also aims at assessing whether or not companies are able to break down the results of their internal engagement surveys by gender, allowing them to understand differences in opinions and address potential issues. Key Definitions: % of satisfied employees refers to the percentage of employees who reported that they are satisfied or engaged in the employee satisfaction or engagement survey out of the total number of employees who participated in the survey. % of total employees refers to the percentage of employees who participated in the employee satisfaction or engagementsurvey out of the total number of employees.

### 3.4.5 MSA Talent Attraction & Retention

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.

Based on a Media and Stakeholder Analysis (MSA), the consistency of a company's behavior and management of crisis situations is reviewed in line with its stated principles and policies. Results of the MSA range from no impact to high impact - the latter reflecting serious reputational risks with consequences on the company's bottom line (e.g. legal liabilities or high probability of imminent legal liabilities). In addition, the overall quality of the management response to a situation is assessed, evaluating whether or not a company has transparently and proactively managed the issue. For further details please refer to the RobecoSAM white paper Measuring Intangibles available via: [www.sustainability-indices.com](http://www.sustainability-indices.com).

## 3.5 Corporate Citizenship and Philanthropy

### 3.5.1 Group-wide Strategy

Does your company have a group-wide strategy that provides guidance to your corporate citizenship / philanthropic activities?

- Group-wide Strategy

Please specify and provide supporting documents:

[Redacted]

Priorities & KPIs

Please indicate the three main priorities as outlined in your group-wide corporate citizenship / philanthropy strategy specified above. For each priority, please provide a short description of how the priority is aligned with your business drivers and attach supporting references. In addition, please indicate which KPIs your company uses to measure the benefits of the three main priorities and provide reference to where the KPIs are reported in the public domain. The KPIs need to be measurable, but you do not need to provide quantitative results. 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. Please provide supporting documents.	Business Benefit KPI	Social / Environmental Benefit KPI
Priority 1			
Priority 2			
Priority 3			

- We plan to develop a group-wide strategy in 2016
- 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

Question Rationale: In order to be a catalyst for development, corporate philanthropy programs need to be well managed. Creating value for the beneficiaries of these programs and shareholders alike requires companies to have a clear direction and focus guiding their philanthropic activities. We aim to find out whether a company has a group-wide corporate citizenship / philanthropy strategy in place, its main priorities, and if these priorities are aligned with its business drivers. Programs and initiatives that are aligned with the company's business drivers will allow for the company to leverage its strengths, its brand and its employees to have the maximum impact on the beneficiaries. Creating value for beneficiaries and shareholders alike requires companies to have the ability to measure the effectiveness of their philanthropic activities from a cost/benefit perspective. Companies should have management processes in place to measure the impact of its activities and thus be able to use a cost-benefits analysis to guide future spending decisions. The existence of group-wide KPIs to measure the effectiveness of philanthropic activities acts as an indicator of robust management processes. Guidance: Components that we are looking for in your group-wide strategy: • Alignment of community strategy with core business needs and issues • Clear objectives, focus areas and priorities • Targets for the next 3–5 years • A clear governance structure for managing corporate citizenship and community activities • Effective communication of the approach and its performance to relevant stakeholder groups Key definitions: Alignment with business drivers refers to a clear connection between the focus of the group-wide corporate citizenship / philanthropic activities and the company's business drivers. For example: if expanding your business presence in an emerging market, or a significant proportion of your company's existing customers are already located in emerging markets; your top priority corporate citizenship / philanthropic activities might be related to increasing the local standard of living by improving access to basic services (water, sanitation, electricity), improving the education system or improving hygiene, i.e. tackling social and environmental issues important in these markets. Examples of business drivers/KPIs may include, but are not limited to, product or business development, local development, reputation/

branding, human capital development and access to talent. Social / Environmental Benefit KPIs should be aligned with generally accepted social / environmental goals like the Sustainable Development Goals, Social Progress Index or similar. References: - London Benchmarking Group Guidance Manual: <http://corporate-citizenship.com/our-insights/lbg-guidance-manual-2015/> - <http://www.socialprogressimperative.org/> - <http://www.un.org/sustainabledevelopment/sustainable-development-goals/> GRI G4-SO1 is relevant for this question.

### 3.5.2 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 on the categories.

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

- We plan to start reporting our philanthropic activities according to these categories in 2016
- We do not report our philanthropic activities according to these categories
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: In order to be a catalyst for development, corporate philanthropy programs need to be well managed. Creating value for beneficiaries and shareholders alike requires companies to have a clear direction and focus guiding their philanthropic activities. This question aims to assess the structure and diversity of companies' corporate citizenship programs. Having a diversified approach to corporate citizenship ensures that a company makes full use of the different types of capital it has at its disposal: financial, human, etc. Guidance: The categories in this question follow the London Benchmarking Group (LBG) model. The sum of the figures for each category should add up to 100%. If your company uses different categories, you should make estimates to fill in the three categories in the table based on the detailed definitions below. Charitable donations refers to one-off or occasional support to good causes in response to the needs and appeals of charitable and community organizations, requests from employees, or in reaction to external events such as emergency relief situations. These are often thought of as traditional philanthropy or grant-making. Examples of charitable donations include: - Donations of cash, products, services or equipment to local, national and international charitable appeals - Social 'sponsorship' of causes or arts / cultural events with name recognition for the company that is not part of a marketing strategy - Grants from corporate foundations that are not linked to a core community strategy - Company-matching of employee donations and fundraising - Costs of facilitating donations by customers and suppliers - Costs of employees volunteering during working hours, if not part of a core community strategy - Gifts of products from inventory at cost - Occasional use of company premises and other resources Community investments refers to long-term strategic involvement in, and partnership with, community organizations to address a limited range of social issues chosen by the company to protect its long-term corporate interests and enhance its reputation. Examples of community investments include: - Membership of, and subscriptions to, charitable organizations that help to deliver the community engagement strategy - Grants, donations (cash, product, services or equipment) to community partner organizations - Secondments to a partner community organization and other staff involvement, such as technical and managerial assistance to a partner organization - Time spent supporting in-house training and placements, such as work experience - Use of company premises and other resources for partner organizations - Costs of supporting and promoting formal employee volunteering programs Commercial initiatives refers to business-related activities in the community, usually undertaken by commercial departments to directly support the success of the company, promoting its corporate and brand identities and other policies, in partnership with charities and community-based organizations. Only the contribution to charity or community organizations should be considered, not the total cost of the marketing campaign or similar. Examples of commercial initiatives include: - The sponsorship of events, publications and activities that promote corporate brands or corporate identity - Cause-related marketing and activities to promote sales (e.g. making donations for each item bought) - Support for universities, and research and other charitable institutions related to the company's business or aiming to improve the image of the brand or perception of the company - Exceptional one-off gifts of property and other assets References: London Benchmarking Group Guidance Manual <http://corporate-citizenship.com/our-insights/lbg-guidance-manual-2015/> GRI G4-EC1 is relevant for this question.

### 3.5.3 Input

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 refer to the information button for further guidance and definitions.

Please specify 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	

- There are no corporate citizenship/philanthropic contributions
- Not applicable. Please provide explanations in the comment box below.
- Not known

**Question Rationale:** In order to be a catalyst for development, corporate philanthropy programs need to be well managed. Creating value for beneficiaries and shareholders alike requires companies to have a clear direction and focus guiding their philanthropic activities. This question aims to assess companies’ awareness of the full costs related to their corporate citizenship programs, including indirect costs such as those linked to employee volunteering and management overheads (the costs associated with having a community affairs function in place). **Key Definitions:** The categories follow the structure of the London Benchmarking Group (LBG) model. Answers should be provided as monetary values and not in, for example, hours spent or proportion of the total budget. We do not assess absolute amounts, but rather companies’ awareness of the indirect costs associated with their corporate citizenship programs. Cash contributions refers to the monetary amount paid by a company in support of community projects. This can include direct cash contributions and payments for materials and services. Examples of cash contributions include: - Donations or grants - Social sponsorship or support of cultural events or institutions - Matched employee giving - Employee involvement costs - Membership and subscriptions to community-related organizations - Cause-related marketing campaigns Time (employees volunteering during paid working hours) refers to the cost to the company of the time that an employee spends on a community program during working hours. Examples of time contributions include: - Employee volunteering - Fundraising - Secondments - Providing in-house training (e.g. supervising work experience placements) - Development assignments A simple way to calculate the cost of this time to a company is to divide the total number of employees by the total cost of employees. This figure can then be divided by the number of working days in a year and then by the standard number of working hours per day. With this hourly rate of employee cost to the company, a firm can accurately account for the cost of its employees’ charitable activities during working hours. Please bear in mind that only active employee involvement should be counted. The time that employees spend organizing and running an event, for instance, should go into this calculation, but the time that employees spend attending an event but not helping run it should not. In-kind giving refers to contributions of products, equipment, services and other non-cash items from the company to the community. Examples of in-kind contributions include: - Donations of products (such as for prizes at community events) - Contributions of used office equipment or furniture - Use of company premises - Provision of free advertising space in a publication or on a TV channel or website to a community organization at no cost - Provision of pro bono legal, accounting or other professional services In-kind contributions should be valued based on what it has cost the company to provide them, not on what the beneficiary would have had to pay to attain these goods or services at market prices. Management costs (overheads) refers to the costs associated with having in place a community affairs function; for example, providing salaries and benefits to community affairs staff, and paying for their overheads and costs related to research and communications. Examples of overhead costs include: - Salaries, pension, national insurance, benefits & recruitment costs of communities affairs staff - Running costs & overheads: phone & faxes, computer equipment, travel, business overheads, not just for individual projects - Paying for external professional advice to better manage a program - Communicating the community program to relevant audiences - Research into issues and possible projects Please assess overhead costs based on overall program coordination and communication, not by individual projects. (Time spent on one-off projects should be counted under time contributions, as described above.) If managing community programs is only one part of an employee’s job, the cost of that employee should be apportioned accordingly. **References:** London Benchmarking Group Guidance Manual <http://corporate-citizenship.com/our-insights/lbg-guidance-manual-2015/>



### 3.6 Occupational Health and Safety

#### 3.6.1 Total Absenteeism

Please provide your company's total lost days due to absenteeism (this includes but is not limited to short-term and long-term sickness leaves and injuries). For each row in the table, it is mandatory that the values provided are in the same unit. Also, please ensure that the Denominator question has been correctly filled in.

<input type="radio"/>	Total Lost Days	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
	Absenteeism	Total lost days					
	Data coverage (e.g. as % of revenues, employees, etc.)	percentage of:					

**THIRD-PARTY VERIFICATION**

The above data has been verified by the following organization at least for the last fiscal year when data was collected:

\_\_\_\_\_

- We do not track total lost days due to absenteeism
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. But it can also affect a company's reputation, impact staff morale, or increase operating costs through fines and other contingent liabilities. With this question RobecoSAM aims to identify whether a company measures the lost days of its employees due to sickness and injuries. Data requirements: Please fill in the total number of days lost due to absenteeism (e.g. short-term/long-term sickness leaves, injuries). This includes individual sick days due to minor illnesses(e.g. the common cold, fevers, and influenza). Please also indicate the data coverage (e.g. as % of revenues, employees, etc.) Target: RobecoSAM requires the absolute target for the most recent reporting year. If your company has a multiple year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period. References: GRI G4-LA6 is relevant for this question.

#### 3.6.2 Health, Safety & Well-being

Does your company provide special training and/or measures to foster employees' health and well-being in the following areas?

- Work-related stress management measures, such as information, training, flexible working arrangements. Please comment:  
\_\_\_\_\_
- Non-work-related stress management measures, such as information, training, flexible working arrangements. Please comment:  
\_\_\_\_\_
- Fitness facilities or contribution to external fitness programs
- Healthy and safe working environment. Please describe what aspects are included in your approach (e.g. ergonomic workplace, illumination, noise, indoor airquality, humidity, temperature):  
\_\_\_\_\_
- Health/nutrition
- Flexible working schemes for employees. Please describe what aspects are included in your approach (e.g. flexible working hours, working from home):  
\_\_\_\_\_
- Child care. Please describe what aspects are included in your approach (e.g. facilities, contribution or flexible working arrangements):  
\_\_\_\_\_
- Elderly care. Please describe what aspects are included in your approach (e.g. flexible working arrangements):  
\_\_\_\_\_
- Coverage in terms of business units/regions, please specify (in %):  
\_\_\_\_\_
- No such training and/or measures taken to foster employees' health and well-being
- Not applicable. Please provide an explanation in the comment box below.
- Not known

Question rationale: Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to company's reputation and staff morale but also results in increased operating costs in form of fines and other contingent liabilities. With this question RobecoSAM aims to assess a company's measures to foster employees' health and well-being.

### 3.6.3 Health Management

How does your company ensure effective health management? Please provide supporting documents.

- Health and well-being programs offered
  - Group-wide health and well-being policies with objectives established
  - Responsibility for health management centralized
  - Health management performance tracked
- No such measures in place to ensure effective health management
- Not applicable. Please provide an explanation in the comment box below.

Not known

Question rationale: Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to company's reputation and staff morale but also results in increased operating costs in form of fines and other contingent liabilities. With this question RobecoSAM aims to assess the company's approach towards ensuring effective health management.

### 3.6.4 Healthy Lifestyle Incentive

Does your company provide incentives for a healthy lifestyle?

- Objectives for healthy lifestyle defined, part of scorecard
- Bonus/malus on agreed objectives for healthy lifestyle
- Coverage in terms of business units/regions, please specify (in %):  
[REDACTED]
- Other incentive(s), please specify:  
[REDACTED]
- No such measures in place to provide incentives for a healthy lifestyle
- Not applicable. Please provide an explanation in the comment box below.
- Not known

Question rationale: There are several financial incentives for a company to promote healthy lifestyle choices among its employees. Employees practicing a healthier lifestyle miss fewer days from work due to illness and can so be more productive for a company. In addition to reducing lost time from work, healthier lifestyle choices at work and home reduce the frequency of the need for medical treatment. This, in turn, keeps health insurance premiums manageable by the employer as it reduces medical liabilities and costs. Creating a culture of healthy living within and outside of the company can have a positive impact on employee morale and overall well-being. With this question, RobecoSAM tries to assess whether a company provides additional incentives to employees who follow a healthy lifestyle.

## 3.7 Stakeholder Engagement

### 3.7.1 Stakeholder Engagement - Governance

Please indicate for the Policy/Procedure, Ownership and Accountability sections below the structures in place to govern Stakeholder Engagement at group level. Please see the information button for an overview of the stakeholders that are accepted in this criterion.

- POLICY / PROCEDURE

Do you have a policy or procedure to ensure that the corporate Stakeholder Engagement strategy is applied consistently across all operations? Please attach supporting documents or provide weblinks if information is publically available.

- No, we do not have a policy or procedure for Stakeholder Engagement
- Yes, the Stakeholder Engagement policy/procedure is applied at SOME local operations but not available in the public domain. Please attach internal policy/procedure document.
- Yes, the Stakeholder Engagement policy/procedure is applied at ALL local operations but not available in the public domain. Please attach internal policy/procedure document.
- Yes, the Stakeholder Engagement policy/procedure is applied at SOME local operations and publicly disclosed. Please provide a web link:

[Redacted]

- Yes, the Stakeholder Engagement policy/procedure is applied at ALL local operations and publicly disclosed. Please provide a web link:

[Redacted]

If you have such a policy/procedure in place, please indicate which of the following aspects are covered:

- Scope of policy/procedure
- Objective of Stakeholder Engagement
- Guidance for identifying stakeholders
- Guidance for prioritizing stakeholders
- Guidance for deciding on the method of engagement (e.g. dialogue, consultation, interactive website, etc.)
- Guidance for ensuring the stakeholders have sufficient capacity to engage with you (e.g. when and how to introduce capacity building measures)
- Guidance for handling Stakeholder Engagement risks (e.g. disruptive stakeholders, participation fatigue, etc.)
- Guidance for communicating the results of your Stakeholder Engagement

**OWNERSHIP**

Indicate the name and the number of levels separating the person ultimately responsible for Stakeholder Engagement at group level from the CEO.

Name:

[Redacted]

Number of levels from the CEO:

[Redacted]

Please indicate the frequency of briefings on Stakeholder Engagement to the Board of Directors

- At least quarterly
- At least semi-annually
- At least annually
- On an ad-hoc basis
- Never

**ACCOUNTABILITY**

Do you provide a grievance mechanism for local stakeholders to directly report to the department responsible for Stakeholder Engagement at group level in case the local communication channels do not function (e.g. hotline, dedicated email)? Please provide a web link:

[Redacted]

- We do not have any group-wide stakeholder engagement governance structure in place
- Not applicable. Please provide explanations in the comment box.
- Not known

**Question Rationale:** The rise of civil society and the resulting increase in availability of, and access to, information has increased awareness of the impact that corporate activities can have on societies at large. New communication technologies and social media have enabled stakeholders to better connect and coordinate, multiplying the impact of stakeholders on companies. These circumstances call for the implementation of adequate management strategies with a focus on the identification and management of relationships with stakeholders beyond the traditional boundaries of shareholders, employees and customers. By engaging with the relevant stakeholders, companies can minimize reputational risks (e.g. being the target of a high-profile activist campaign), improve operational efficiency via smooth collaboration with local communities and authorities, and strengthen their social license to operate by gaining greater respectability and credibility. RobecoSAM's question assesses the existing Stakeholder Engagement governance structure within companies. Such top down structures provide the employees responsible for executing the companies' stakeholder engagement strategy with guidance, and external stakeholders with transparency. Thorough Stakeholder Engagement governance is reflected through the adoption of appropriate procedures and/or policies, which should be characterized by clear ownership and the presence of an accountability mechanism. **Key Definitions:** Stakeholder: Please note that the Stakeholder Engagement criterion focuses on local stakeholder groups such as communities, authorities, media, associations and NGOs. These groups DO NOT INCLUDE stakeholders that are the focus of other general or industry-specific parts of the questionnaire, which cover e.g. investors (covered in the 'Corporate Governance' criterion), employees (covered in 'Talent Attraction & Retention' and 'Human Capital Development'), customers (covered in 'Customer Relationship Management'), and suppliers (covered in 'Supply Chain Management'). Local Stakeholder Engagement: refers to Stakeholder Engagement that takes place at the local operating level of a company (i.e. branch, manufacturing plant, extraction site). If the company's business model does not rely on operating local sites, then the appropriate focus is the regional or national level. However, local Stakeholder Engagement does not refer to Stakeholder Engagement activities that happen at the multinational level (i.e. at the headquarters). **Data Requirements:** Policy / Procedure – If, due to the business model of your company, all local stakeholder engagement concerns stakeholders not defined as stakeholders above, you can also indicate initiatives taken with other stakeholder groups. However, it has to be clear that the activities are taking place at the local level and the exception should be explained in the company comment field. **Ownership –** We do not accept CEO (level 0) as being responsible for Stakeholder Engagement at the group level. If the Corporate Sustainability Committee, headed by the CEO is responsible for Stakeholder Engagement, the reporting level is considered to be 1. If the person responsible reports directly to the CEO (i.e. Head of Sustainability reporting to the CEO), the reporting level is considered to be 1, the person reporting to that person would be level 2, and so on. **References:** GRI G4-25, G4-26, G4-35, G4-36, G4-37, and G4-SO11 are relevant for this question. Have a look at the AccountAbility AA1000SES to get further insights into what is considered a best practice stakeholder engagement framework <http://www.accountability.org/images/content/8/7/875/AA1000SES%202015.pdf>.

### 3.7.2 Stakeholder Engagement - Review

Please indicate in the Measuring and Lessons Learnt sections below how your company is measuring the outcome of your stakeholder engagement activities as well as how lessons learnt are incorporated into business processes. Please see the information button for an overview of the stakeholders that are accepted in this criterion.

#### MEASURING

Please indicate performance indicators (quantitative or qualitative) which are typically used to measure and report the success of your local Stakeholder Engagement activities back to the department responsible for Stakeholder Engagement at group level. Please attach supporting documents if available and provide a detailed description of the KPIs used.

Key Performance Indicator 1, please specify:

[Redacted]

Key Performance Indicator 2, please specify:

## LESSONS LEARNT

- Please briefly describe a concrete example of a lesson learnt (what would you do differently and why) from a local Stakeholder Engagement initiative/program:  
 How are lessons learnt from good and bad Stakeholder Engagement experiences systematically disseminated across the group?
- Dedicated interactive intranet site
  - Standardized debriefing process
  - Development of training modules
  - Internal conference where local plant managers meet and share best practices
  - Road shows to local operating units to share best practices from other operating units
  - Other, please specify:
- We do not measure the outcome of our stakeholder engagement activities
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: RobecoSAM's question assesses if the company's Stakeholder Engagement approach is complemented by a review of the Stakeholder Engagement process outcome. This calls for the use of meaningful indicators to measure the success of Stakeholder Engagement activities and a comprehensive system for facilitating learning from past experiences. Key Definitions: Stakeholders: Please note that the Stakeholder Engagement criterion focuses on local stakeholder groups such as communities, authorities, media, associations and NGOs. These groups DO NOT INCLUDE stakeholders that are the focus of other general or industry-specific parts of the questionnaire, which cover e.g. investors (covered in the 'Corporate Governance' criterion), employees (covered in 'Talent Attraction & Retention' and 'Human Capital Development'), customers (covered in 'Customer Relationship Management'), and suppliers (covered in 'Supply Chain Management'). Local Stakeholder Engagement: refers to Stakeholder Engagement that takes place at the local operating level of a company (i.e. branch, manufacturing plant, extraction site). If the company's business model does not rely on operating local sites, then the appropriate focus is the regional or national level. However, local Stakeholder Engagement does not refer to Stakeholder Engagement activities that happen at the multinational level (i.e. at the headquarters). Data Requirements: If, due to the business model of your company, all local stakeholder engagement concerns stakeholders not defined as per the definition above, you can also indicate initiatives taken with other stakeholder groups. However, it has to be clear that the activities are taking place at the local level and the exception should be explained in the company comment field. References: GRI G4-27 is relevant for this question. Have a look at the AccountAbility AA1000SES to get further insights into what is considered a best practice stakeholder engagement framework <http://www.accountability.org/images/content/8/7/875/AA1000SES%202015.pdf>.

### 3.7.3 MSA External Engagement

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.

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

of the management response to a situation is assessed, evaluating whether or not a company has transparently and proactively managed the issue. For further details please refer to the RobecoSAM white paper Measuring Intangibles available via: [www.sustainability-indices.com](http://www.sustainability-indices.com).

## 4 Document Library

The document library gives you the opportunity to attach additional references (e.g. documents, weblinks) for questions that do not require supporting evidence.

Please note that questions requiring supporting evidence (i.e. those with a paper clip icon) include a review of the documents by the responsible analyst and will impact the scoring. All documents referring to a specific question should be attached directly in that question using the paper clip icon.

By contrast, attaching additional documents to the document library is optional. These documents will only be reviewed by the responsible analyst if found necessary. They will not necessarily contribute towards the assessment or impact the scores.

## 5 Feedback Survey: NOT required and NOT rated

Last year was another record year with 830 of the world's largest companies actively participating in RobecoSAM's Corporate Sustainability Assessment (CSA). This feedback survey intends to facilitate effective integration of your feedback on both process and content into our development processes.

This part of the survey plays NO role in the rating, is NOT mandatory and is STRICTLY CONFIDENTIAL .

We do however very much value your honest and direct feedback as this is a key component in being able to continuously develop and improve the CSA.

Please note that this feedback survey section will also appear in the PDF version of the questionnaire.

### 5.1 Motivation for Participation

We are interested in learning what your main motivation is for participating in the RobecoSAM Corporate Sustainability Assessment. For this reason, we kindly ask you to rank the following reasons in order of importance to your company (1 = most important motivation, 6 = least important motivation).

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
1.	<ul style="list-style-type: none"> <li><input type="radio"/> Personal conviction and drive of one or a few individuals</li> <li><input type="radio"/> Other, please specify</li> <li><input type="radio"/> We use the assessment process and criteria scores as levers &amp; motivators to further push our sustainability agenda internally</li> <li><input type="radio"/> We use results from the assessment to generate internal benchmarks, sustainability performance targets and to compare ourselves against peers</li> <li><input type="radio"/> To improve our image towards stakeholders (employees, customers, regulators, communities, media, NGOs)</li> <li><input type="radio"/> To attract shareholders and benefit from investments associated with the Dow Jones Sustainability Index</li> </ul>	
2.	<ul style="list-style-type: none"> <li><input type="radio"/> Personal conviction and drive of one or a few individuals</li> <li><input type="radio"/> Other, please specify</li> <li><input type="radio"/> We use the assessment process and criteria scores as levers &amp; motivators to further push our sustainability agenda internally</li> <li><input type="radio"/> We use results from the assessment to generate internal benchmarks, sustainability performance targets and to compare ourselves against peers</li> <li><input type="radio"/> To improve our image towards stakeholders (employees, customers, regulators, communities, media, NGOs)</li> <li><input type="radio"/> To attract shareholders and benefit from investments associated with the Dow Jones Sustainability Index</li> </ul>	



Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
3.	<ul style="list-style-type: none"> <li><input type="radio"/> Personal conviction and drive of one or a few individuals</li> <li><input type="radio"/> Other, please specify</li> <li><input type="radio"/> We use the assessment process and criteria scores as levers &amp; motivators to further push our sustainability agenda internally</li> <li><input type="radio"/> We use results from the assessment to generate internal benchmarks, sustainability performance targets and to compare ourselves against peers</li> <li><input type="radio"/> To improve our image towards stakeholders (employees, customers, regulators, communities, media, NGOs)</li> <li><input type="radio"/> To attract shareholders and benefit from investments associated with the Dow Jones Sustainability Index</li> </ul>	
4.	<ul style="list-style-type: none"> <li><input type="radio"/> Personal conviction and drive of one or a few individuals</li> <li><input type="radio"/> Other, please specify</li> <li><input type="radio"/> We use the assessment process and criteria scores as levers &amp; motivators to further push our sustainability agenda internally</li> <li><input type="radio"/> We use results from the assessment to generate internal benchmarks, sustainability performance targets and to compare ourselves against peers</li> <li><input type="radio"/> To improve our image towards stakeholders (employees, customers, regulators, communities, media, NGOs)</li> <li><input type="radio"/> To attract shareholders and benefit from investments associated with the Dow Jones Sustainability Index</li> </ul>	

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
5.	<ul style="list-style-type: none"> <li><input type="radio"/> Personal conviction and drive of one or a few individuals</li> <li><input type="radio"/> Other, please specify</li> <li><input type="radio"/> We use the assessment process and criteria scores as levers &amp; motivators to further push our sustainability agenda internally</li> <li><input type="radio"/> We use results from the assessment to generate internal benchmarks, sustainability performance targets and to compare ourselves against peers</li> <li><input type="radio"/> To improve our image towards stakeholders (employees, customers, regulators, communities, media, NGOs)</li> <li><input type="radio"/> To attract shareholders and benefit from investments associated with the Dow Jones Sustainability Index</li> </ul>	
6.	<ul style="list-style-type: none"> <li><input type="radio"/> Personal conviction and drive of one or a few individuals</li> <li><input type="radio"/> Other, please specify</li> <li><input type="radio"/> We use the assessment process and criteria scores as levers &amp; motivators to further push our sustainability agenda internally</li> <li><input type="radio"/> We use results from the assessment to generate internal benchmarks, sustainability performance targets and to compare ourselves against peers</li> <li><input type="radio"/> To improve our image towards stakeholders (employees, customers, regulators, communities, media, NGOs)</li> <li><input type="radio"/> To attract shareholders and benefit from investments associated with the Dow Jones Sustainability Index</li> </ul>	

## 5.2 Material Sustainability Topics

Which topics within the questionnaire do you find most material ? Please choose the three most material topics in the drop down lists below. If you choose 'Other', please specify which topic within the questionnaire you find most material in the text box.

Material topic 1

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

Please specify:

- Occupational Health and Safety
- Tax Strategy
- Strategy for Emerging Markets

- Social Reporting
- Product Stewardship
- Operational Eco-Efficiency
- Labor Practice Indicators and Human Rights
- Human Capital Development
- Customer Relationship Management
- Codes of Conduct/Compliance/Corruption&Bribery
- Antitrust Policy
- Innovation Management
- Environmental Reporting
- Environmental Policy/Management System
- Corporate Governance
- Corporate Citizenship and Philanthropy
- Climate Strategy
- Biodiversity
- Other, please specify
- Talent Attraction & Retention
- Supply Chain Management
- Stakeholder Engagement
- Risk & Crisis Management

Please specify:

- Occupational Health and Safety
- Strategy for Emerging Markets
- Risk & Crisis Management
- Labor Practice Indicators and Human Rights
- Human Capital Development
- Customer Relationship Management
- Codes of Conduct/Compliance/Corruption&Bribery
- Innovation Management
- Environmental Reporting
- Environmental Policy/Management System
- Corporate Governance
- Corporate Citizenship and Philanthropy
- Climate Strategy
- Biodiversity

- Antitrust Policy
- Other, please specify
- Tax Strategy
- Talent Attraction & Retention
- Supply Chain Management
- Stakeholder Engagement
- Social Reporting
- Product Stewardship
- Operational Eco-Efficiency

Which topics within the questionnaire do you think are in most need of improvement ? Please choose the three most important topics in the drop down lists below. If you choose 'Other', please specify which topic within the questionnaire you find most material in the text box.

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

Please specify:

[Redacted]

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

Please specify:

[Redacted]

- Operational Eco-Efficiency
- Supply Chain Management
- Stakeholder Engagement
- Product Stewardship
- Occupational Health and Safety
- Innovation Management
- Environmental Reporting
- Codes of Conduct/Compliance/Corruption&Bribery
- Biodiversity
- Labor Practice Indicators and Human Rights

- Human Capital Development
- Environmental Policy/Management System
- Customer Relationship Management
- Corporate Governance
- Corporate Citizenship and Philanthropy
- Climate Strategy
- Antitrust Policy
- Other, please specify
- Tax Strategy
- Talent Attraction & Retention
- Strategy for Emerging Markets
- Social Reporting
- Risk & Crisis Management

Please specify:

### 5.3 Link to Performance Based Compensation and Sustainability Investments

DJSI Performance link to compensation

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

- Yes
- No

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

- Yes
- No

Sustainability option in employee retirement plan

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

- Yes
- No

### 5.4 Workload & Change in Workload over Time

How many employees used the online assessment interface this year? Please indicate the number of employees who actively logged into your company's account to enter information.

How many employees were involved in collecting the data requested in the questionnaire? Please indicate the total number of employees involved in the data collection process related to filling out the questionnaire.

How many FTE x hours (i.e. total amount of time spent in hours) do you estimate were necessary to fill out the questionnaire this year?

Do you believe that the effort needed to fill out the questionnaire has increased or decreased compared to last year?

- 1
- 6
- 5
- 4
- 3
- 2

Please select a value from the dropdown list

1 = Effort increased significantly

6 = Effort decreased significantly

Were the questions and help texts easy to understand and did they provide useful support when filling out the questionnaire?

- 1
- 6
- 5
- 4
- 3
- 2

Please select a value from the dropdown list

1 = Very difficult to understand and not useful

6 = Very easy to understand and very useful

## 5.5 Other Feedback

Do you believe that the current DJSI composition is a fair representation of the Corporate Sustainability Performance in your peer group?

- 1
- 6
- 5
- 4



- 3
- 2

Please select a value from the dropdown list

1 = The composition does not at all reflect the sustainability performance of the peer group

6 = The composition completely reflects the sustainability performance of the peer group

Please provide any other feedback that you might have related to the content of the questionnaire or the assessment process in the text box below.

## 5.6 General Information

For how long has your company participated in RobecoSAM's Corporate Sustainability Assessment (CSA) and for how many years have you been the main person responsible for your company's submission?

Please indicate the number of years your company has participated in the CSA:

Please indicate the number of years you have been the main person responsible for filling out the CSA:

Is your corporate business language English?

- Yes
- No

Do you publish your Annual Report in English?

- Yes
- No