

RobecoSAM AG

Josefstrasse 218  
CH-8005 Zurich

Phone +41 44 6531030  
Fax +41 44 6531050  
[www.robecosam.com](http://www.robecosam.com)  
[index@robecosam.com](mailto:index@robecosam.com)

Company Name: MNX 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 1542-9563 GRI 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 (incl. Water and Climate)

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

- Yes, on changes in financial risks, such as exchange and interest rates
- Yes, on climate change risks
- Yes, on changes in water availability or water quality
- Yes, on other risks (e.g. operational risks, market risks, strategic business risks, compliance risks). Please specify:
- 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%) :

- 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:  
\_\_\_\_\_
- Charitable contributions and sponsorship
- Charitable contributions and sponsorship publicly disclosed. Please attach supporting documents and/or indicate web address:  
\_\_\_\_\_
- 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 Supply Chain Management

### 1.5.1 Awareness

Please indicate if your company is undertaking a spend analysis of its supply chain as well as the scope of this analysis. Please also provide your definition of critical suppliers as well as the results of your mapping of these suppliers. Please provide supporting documents for each of the sections.

- Spend Analysis of the Supply Chain

Does your company undertake a spend analysis of its supply chain? If yes, please provide a brief description and attach supporting documents:

- Please indicate what percentage of your total procurement spend is covered in the spend analysis conducted within the last three years:

- Critical Suppliers

Has your company defined a formal process to identify critical suppliers (e.g. high volume suppliers, suppliers of critical components, non-substitutable suppliers)? If yes, please provide a brief description of the process, as well as your definition of “critical suppliers”, and attach supporting documents:

Please indicate, in percentage and absolute numbers, how many critical suppliers you have identified as part of your tier 1 suppliers within the scope of the current spend analysis:

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

Please provide an estimate of the percentage of your critical tier 1 suppliers for which your company represents a major client (i.e. your procurement orders represent > 30 % of the suppliers' annual turnover):

- We do not conduct any such analysis in place
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: In an increasingly globalized world, when a company outsources its production, services or business processes, it also outsources corporate responsibilities and reputational risks. This means that companies need to find new ways to manage the risks and opportunities associated with outsourcing, as how they do so will differ from how they would if the production or services were carried out by the company itself in-house. A first step on this path is creating awareness about the structure and characteristics of the supply chain. This question seeks to understand to what extent companies are aware of the structure of their supply chain and if they are able to identify critical suppliers. Key Definitions: Spend analysis refers to a full assessment of the supply chain, including information on each supplier. A typical spend analysis would include number of suppliers, category type, spend value and geographic spread. Please bear in mind that this analysis refers to the structure of the supply chain as a whole and does not specifically focus on environmental, social and governance (ESG) assessments of the supply chain. Critical suppliers are defined by RobecoSAM as high-volume suppliers, suppliers of critical components and non-substitutable suppliers. However, in this question companies are asked to provide their own definition as it could vary depending on the industry or on the company's specific supply chain structure. Please bear in mind that this definition refers to the supply chain as a whole and does not specifically focus on environmental, social and governance (ESG) assessments of the supply chain. Tier 1 suppliers refers to companies that directly supply goods or services to the company (in contrast to tier 2 suppliers, which supply the tier 1 supplier). This question only refers to tier 1 suppliers; you are not required to provide information on additional tiers. References: The supply chain section was developed in collaboration with sustainable supply chain experts EcoVadis - www.ecovadis.com GRI G4-12 is relevant for this question.

### 1.5.2 Risk Exposure

Please indicate if your company has a formalized process in place to identify risks in its supply chain as well as the scope and outcome of this process.

Do you have a formalized process in place to identify sustainability risks in the supply chain? Please provide a brief description of the process and attach supporting documents:

Please indicate the scope of the sustainability risk identification analysis, i.e. share of the total number of tier 1 suppliers (both critical and non-critical) covered by the risk analysis (%):

Please indicate in the table below the share of your total number of tier 1 suppliers (both critical and non-critical) where a high level of sustainability risks has been identified in that particular category (economic, environmental and social risks respectively). Please also provide a definition or a description of what constitutes "high risk" for your company and indicate the nature of the most relevant risks identified in each category in the respective comment boxes.

	Economic risks	Environmental risks	Social risks
High risk (%)			

	Economic risks	Environmental risks	Social risks
Nature of risks identified			

- We can only quantify the percentage of suppliers with high sustainability risk on a consolidated basis, i.e. we do not break it down into the three dimensions above. Please indicate the percentage of high risk suppliers:

\_\_\_\_\_

as well as the nature of the most important risks identified:

\_\_\_\_\_

- We do not have a systematic process to identify sustainability risks in the supply chain
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: In an increasingly globalized world, when a company outsources its production, services or business processes, it also outsources corporate responsibilities and reputational risks. This means that companies need to find new ways to manage the risks and opportunities associated with outsourcing, as how they do so will differ from how they would if the production or services were carried out by the company itself in-house. This question seeks to assess if companies systematically identify, define and quantify sustainability risks in their supply chain. Companies that are able to identify high-risk suppliers should be more able to focus their risk management measures and to detect issues connected to their suppliers' ESG performance at an early stage than those that do not. Key Definitions: Economic risk includes, but is not limited to, business integrity risks, such as corruption, bribery, money laundering and conflict of interest. It excludes delivery time and product or service quality as they are considered to be standard selection criteria. Economic risks also include risks connected to other economic factors, such as brand management and customer relationship management. Environmental risk includes, but is not limited to, risks related to water access and quality, the use of toxic chemicals, carbon-related risks and the production of products with a high environmental impact when they are used. Social risks include, but are not limited to, risks related to human rights, labor conditions (such as child labor), working hours and wages, access to and retention of talent, social impacts on communities, and stakeholder engagement. Tier 1 suppliers refers to companies that directly supply goods or services to the company (in contrast to tier 2 suppliers, which supply the tier 1 supplier). This question only refers to tier 1 suppliers; you are not required to provide information about additional tiers. Critical suppliers are defined by RobecoSAM as high-volume suppliers, suppliers of critical components and non-substitutable suppliers. However, in this question companies are asked to provide their own definition as it could vary depending on the industry or on the company's specific supply chain structure. Please bear in mind that this definition refers to the supply chain as a whole and does not focus on environmental, social and governance (ESG) assessments of the supply chain. If no supplier has been identified as a high-risk supplier according to the risk criteria defined, you should input 0 as the percentage of high-risk suppliers and explain the criteria you have used to determine this in the comment boxes for economic, environmental and social risks. If a breakdown of economic, environmental and social high risk is not available, you should use the option for consolidated sustainability risks. If there is a process in place to identify sustainability risks, the nature of the risks should be explained, even if they are not quantifiable. References: The supply chain section was developed in collaboration with sustainable supply chain experts EcoVadis - www.ecovadis.com

### 1.5.3 Risk Management Measures

Please indicate which measures your company has taken in order to manage sustainability risks amongst your tier 1 suppliers. Please indicate the scope and attach supporting documents or specify where requested.

- REQUIREMENTS
  - Standard/Policy/Code of Conduct for suppliers - please attach supporting documents and indicate in which of the following areas your company has established standards for suppliers across all countries of operations:
 

Issues covered

    - Environmental standards for supplier's processes, products or services

- Fundamental human rights (e.g. forced or child labor, freedom of association) (ILO conventions)
  - Working conditions (e.g. working hours, lay-off practices, remuneration)
  - Occupational health and safety
  - Business ethics (e.g. corruption, anti-competitive practices)
- Quality of management systems
- Environmental management system certified to ISO 14001, EMAS or equivalent management system with external independent audits
  - Environmental performance data available
  - Social performance data available
  - Guidance regarding sub-contracting (i.e. requiring to replicate own standards down the supply chain)
- Collaborative initiatives - working together with NGOs and/or other companies on supply chain issues. Please provide an example of an initiative that you are formally supporting, including a web link and a description of which suppliers are targeted, the focus of the initiative and how your company is contributing to it:
- \_\_\_\_\_
- Contract clauses - covering environmental, social and governance (ESG) factors. Please attach supporting documents and indicate the scope for 2015:
- \_\_\_\_\_
- % of total procurement spent

**ONGOING MONITORING OF SUPPLIERS**

- Third-party CSR management system assessment tool - Please specify and indicate the number of suppliers that have been assessed within the last fiscal year as well as which will be assessed next fiscal year:

Specification of tool	Number of companies assessed in FY 2015	Number of companies to be assessed in 2016

- Audits - Please indicate the scope (percentage and absolute numbers) of your audits of tier 1 suppliers during 2015. Please also indicate which percentage of high risk tier 1 suppliers (as defined by your company in the previous question) this represents. Please consider all audits conducted by internal or external audit functions that are independent of the purchasing/supply chain function of the company as well as independent of the supplier:

- \_\_\_\_\_  
% audited of total number of tier 1 suppliers
- \_\_\_\_\_  
tier 1 suppliers audited (absolute number)
- \_\_\_\_\_  
% of high risk tier 1 suppliers

Please indicate which of the items below are part of a standard audit procedure (i.e. how audits are typically conducted) and attach supporting documents:

- On-site visits (pre-announced)
- On-site visits (unannounced or semi-announced)
- Interviews with management

- Interviews with employees (on-site)
- Interviews with employees (off-site)
- Corrective action plans for suppliers - Please attach a sample as supporting document and indicate the percentage of assessed or audited suppliers for which corrective action plans have been developed. Further, please indicate what percentage of suppliers with a corrective action plan has improved their ESG performance since the action plan was launched:
  - [redacted] % of assessed or audited tier 1 suppliers have a corrective action plan
  - [redacted] % of suppliers with corrective action plans have improved their ESG performance since the plan was launched

**CAPACITY-BUILDING & INCENTIVES**

- Capacity building - Please provide a brief description of your main capacity-building initiatives and provide examples of the key activities your company undertakes on its own or in collaboration with other companies and/or industry collaborations (e.g. training & development activities, supplier awards, conferences, forums etc.). Please also provide supporting documents and/or web links:  
 [redacted]
- Incentives for suppliers - (e.g. sustainability training costs covered by company, longer-term contracts, agreement to fill up production volume at supplier's facility etc.). Please specify:  
 [redacted]
- We do not have any such measures in place
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: In an increasingly globalized world, when a company outsources its production, services or business processes, it also outsources corporate responsibilities and reputational risks. This means that companies need to find new ways to manage the risks and opportunities associated with outsourcing, as how they do so will differ from how they would if the production or services were carried out by the company itself in-house. This question assesses the measures companies have taken to manage risk and build capacity among their suppliers. Working together with suppliers to continuously monitor and improve the ESG performance of the supply chain is crucial in order to minimize reputational risks and the likelihood of potential litigation. Key Definitions: Environmental and social performance data available refers, in the context of standards for suppliers, to specific requirements concerning suppliers' obligations to make material environmental and social performance data available to the buyer, and which therefore enable the buyer to track the performance of its supply chain. This obligation needs to be explicitly stated but can be limited to a number of key indicators selected by the buyer. A contract clause would typically include an explicit statement about the possibility of assessing the supplier's ESG practices and the possibility of terminating contracts if ESG performance is poor. Third-party CSR management system assessment tool refers to the use of a tool that is external to the company and the supplier and that assesses the sustainability or CSR management system of the supplier in a process that goes beyond the scope of a regular audit (which generally focuses on the supplier's sustainability or CSR performance rather than the management system itself). All audits (conducted by internal or external audit functions) are considered in this section if they are independent of the purchasing / supply chain function of both the company and the supplier. It is not expected that all suppliers will have been audited but that auditing is used as one of many tools to manage risk in the supply chain, and especially for suppliers that have been determined to be high-risk according to the company's own definition. For the items relating to audit procedure (on-site visits and interviews), supporting evidence is required. For the section on corrective action plans for suppliers, the proportion of suppliers that have been audited or assessed and that have a corrective action plan is requested. This applies to all active suppliers and is not limited to a specific financial year. Tier 1 suppliers refer to companies that directly supply goods or services to the company (in contrast to tier 2 suppliers, which supply the tier 1 supplier). This question refers only to tier 1 suppliers so you are not required to provide any information on additional tiers. The only exception to this is where we ask if the standards for suppliers includes a section on guidance for subcontracting. References: The supply chain section was developed in collaboration with sustainable supply chain experts EcoVadis - www.ecovadis.com

**1.5.4 ESG Integration in SCM Strategy**

Please indicate the main priorities of your company's general Supply Chain Management Strategy as well as the environmental, social and governance (ESG) objectives that have been identified in your company. Further, please indicate how ESG factors are integrated in your supplier selection decisions as well as the responsibilities for delivering on the ESG objectives and how the procurement staff is being incentivized to integrate ESG factors in everyday decisions.

Supply Chain Strategy and Integration of ESG Objectives

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

\_\_\_\_\_

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

	Description of ESG objective	Link to overall Supply Chain Strategy
Key ESG objective 1		
Key ESG objective 2		

Integration of ESG Factors into Supplier Selection

Please complete the table below, indicating how ESG factors impact your supplier selection and retention process. Please attach supporting documents and provide a brief description on the scale and approach for the minimum threshold.

	Minimum threshold required (i.e. qualitative or quantitative selection / retention criteria)
New & existing suppliers	

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

\_\_\_\_\_

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

\_\_\_\_\_

Responsibilities

Within the procurement function / department, who is the most senior person responsible for delivering on the ESG objectives identified in the strategy (specified above)?

\_\_\_\_\_

Who is responsible at the operational level for driving the implementation of the ESG objectives?

\_\_\_\_\_

There is a reporting line (direct or dotted) between these two responsible staff members

Incentives for Staff

How does your company incentivize their procurement staff (in both centralized and decentralized procurement functions) to integrate ESG factors in everyday decisions? Please indicate below what percentage of 'prime contact' procurement staff have:

- Access to ESG Suppliers database:  
██████████
  - Training on ESG issues relevant to procurement processes and decisions:  
██████████
  - Team or individual ESG-related targets / KPIs reviewed in performance appraisal:  
██████████
  - ESG related targets / KPIs linked to remuneration:  
██████████
- We do not have such strategy in place
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: In an increasingly globalized world, when a company outsources its production, services or business processes, it also outsources corporate responsibilities and reputational risks. This means that companies need to find new ways to manage the risks and opportunities associated with outsourcing, as how they do so will differ from how they would if the production or services were carried out by the company itself in-house. Systematically integrating sustainability objectives into the overall supply chain strategy shows a company's dedication to make the supply chain more sustainable, which should provide the company with benefits in terms of leveraging opportunities and mitigating risks that arise in the supply chain. This question assesses to what extent sustainability is integrated into the supply chain strategy and how this is implemented in business activities such as supplier selection. Key Definitions: In the first section we refer to the General Supply Chain Management Strategy, which does not refer to specific sustainability or ESG aspects but rather to the overall strategy and directives that guide sourcing and buyer decisions. In the second section we request information on ESG objectives and how they link to the overall strategy, and here you can refer to sustainability aspects of the general strategy if such objectives exist or to a separate sustainable sourcing strategy or similar. Our main aim is to see whether there might be conflicting requirements; for example, a general strategy focused on price and short lead times, and a sustainable sourcing policy that seeks to minimize air transport. The percentage weight allocated to ESG factors in supplier selection refers to a practice in which sustainability or ESG criteria are considered an integral part of supplier selection, together with other factors such as price, quality and delivery time. It should be clear that such criteria are consistently applied across the product group for which this is indicated. "Prime contact" procurement staff are those with direct responsibility for supplier relationships, including selection and retention decisions for long- or short-term contracts. Tier 1 suppliers refer to companies that directly supply goods or services to the company (in contrast to tier 2 suppliers, which supply the tier 1 suppliers). This question only refers to tier 1 suppliers so you are not required to provide information related to additional tiers. References: The supply chain section was developed in collaboration with sustainable supply chain experts EcoVadis - [www.ecovadis.com](http://www.ecovadis.com) GRI - G4-EN32, G4-LA14, G4-HR10, and G4-SO9 are relevant for this question.

### 1.5.5 Opportunities

How is your company leveraging opportunities across its supply chain and how are these transferred into qualitative and quantitative business benefits? Please provide examples and supporting documents in the table below.

- Please provide two examples of sustainability initiatives in the supply chain that have delivered clear business benefits (in terms of either cost reduction, risks reduction or revenues growth) and indicate the benefits generated from these initiatives. Please attach supporting documents.

	Description of example	Qualitative benefits, please specify:	Quantitative benefits, please indicate amount:
Example 1			Please specify:
Example 2			Please specify:

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

Question Rationale: In an increasingly globalized world, when a company outsources its production, services or business processes, it also outsources corporate responsibilities and reputational risks. This means that companies need to find new ways to manage the risks and opportunities associated with outsourcing, as how they do so will differ from how they would if the production or services were carried out by the company itself in-house. In order to make the business case for sustainability initiatives in the supply chain, companies need to be able to qualitatively and quantitatively describe the benefits of such initiatives, so this question seeks to assess to what extent companies have started to make these connections for selected examples of supply chain initiatives. Key Definitions: For each initiative you refer to you need to state the qualitative and quantitative benefits that have resulted. Benefits should specifically refer to business benefits for the responding company – not initiatives that only have a positive impact for the supplier. Benefits could be cost savings, revenue generation or risk reduction. You should explicitly state in the supporting evidence or in the question comment what the specific benefit to the responding company is, even if there are also benefits for the suppliers. For the quantitative benefits we specifically look for monetary benefits, i.e. the cost saving or revenue generated from the initiative, rather than the quantitative environmental or social benefits. This means that, for example, the amount of energy saved or the proportion of CO2 emissions abated through the initiative should not be considered quantitative benefits in this question. - References: The supply chain section was developed in collaboration with sustainable supply chain experts EcoVadis - www.ecovadis.com

### 1.5.6 Transparency

Which aspects of your supply chain management approach does your company publicly report on (on a consolidated basis)? Please attach supporting documents and/or website where the information can be found in the public domain.

- Standards for suppliers and/or sustainable purchasing policy
- Risk awareness (e.g. risk mapping)
- Risk management measures
- Key Performance Indicators (KPIs) for supply chain management (e.g. % of suppliers assessed or audited, scope 3 emissions, % of procurement with preferred suppliers etc. – for more examples on KPIs, please refer to the information button). Please indicate below which KPIs you are currently publicly reporting on as well as where the information can be found:

For the Supply Chain Management KPIs that your company is publically reporting on, please indicate below the level of details that are available in the public reporting for these KPIs:

- Breakdown of KPIs by topic or region
- KPIs tracked over time
- Targets and progress on targets, please indicate below for which KPIs you are publically reporting targets and where the information can be found:
- We do not publically report on any of the aspects above
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: In an increasingly globalized world, when a company outsources its production, services or business processes, it also outsources corporate responsibilities and reputational risks. This means that companies need to find new ways to manage the risks and opportunities associated with outsourcing, as how they do so will differ from how they would if the production or services were carried out by the company itself in-house. To ensure credibility and trust among investors and other stakeholders, it is crucial that companies report in a transparent way on the processes and results of their supply chains. This question seeks to assess to what extent companies publicly report on aspects regarding supplier risk and performance. Key Definitions: This question aims to assess the transparency of the company's supply chain reporting. All the information you present here therefore needs to be available in the public domain, and preferably referenced through a web link. Disclosure of risk awareness refers to disclosures around the approach to risk in the supply chain, the approach to risk analysis, and, if available, a general overview of results of risk assessments. No disclosures of supplier names or specific issues are required. Disclosure of risk management measures refers to measures taken to mitigate identified risks, such as the approach to audit, supplier assessments, corrective action plans and capacity building initiatives. Examples of KPIs relating to supply chain management include (but are not limited to): percentage of assessed suppliers, percentage of audited suppliers, KPIs related to the outcome of capacity-building activities, percentage of suppliers with contract clauses, percentage of suppliers with ISO14001 (or similar), percentage of procurement spent with preferred suppliers (according to sustainability criteria), number of suppliers rejected for sustainability reasons, scope 3 emissions, suppliers' water use, percentage of procurement staffed trained on sustainability aspects. For each KPI reported, we also request details of targets and progress made towards meeting those targets. References: The supply chain section was developed in collaboration with sustainable supply chain experts EcoVadis - [www.ecovadis.com](http://www.ecovadis.com)

### 1.5.7 MSA Supply Chain 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).

### 1.6 Tax Strategy

### 1.6.1 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 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..

### 1.6.2 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.

### 1.6.3 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).

#### 1.6.4 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).

### 1.7 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.

#### 1.7.1 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://www.inclusive-business.org/](http://evpa.eu.com/publication/guide-measuring-and-managing-impact-2015/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>

### 1.7.2 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.wbcsd.org/impactSocial> Value UK: <http://socialvalueuk.org/publications/sat> Shared Value Initiative: <http://sharedvalue.org/about-shared-value>

### 1.7.3 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/> WBCSD: <http://www.inclusive-business.org/Social> Value UK: <http://socialvalueuk.org/publications/sat> Shared Value Initiative: <http://sharedvalue.org/about-shared-value>

### 1.7.4 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>

### 1.7.5 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.

### 1.7.6 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

## 1.8 Payment Transparency

### 1.8.1 Public Endorsement

Does your company publicly endorse the "Extractive Industries Transparency Initiative (EITI)" (or a similar initiative)? If your company does not own any extractive industries operations, please mark "Not applicable" and provide explanations in the comment box.

- Please provide the weblink to the EITI (or similar initiative) website where your company's name is indicated:
- Please provide a weblink to your own website (or annual report) that publicly communicates and explains the rationale for endorsing the aforementioned organization:
- We own extractive industries operations, but have not publicly endorsed the EITI
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Although some of the poorest countries own substantial amounts of the world's oil & gas and mineral resources, there are instances where their citizens do not benefit from the royalties and taxes collected by their governments. Related to this, countries rich in natural resources such as oil, gas, and mining have tended to under-perform economically, have a higher incidence of conflict, and suffer from poor governance. Greater transparency in these countries is one way in which the potential negative impacts can be mitigated. Benefits for countries of greater resource payment transparency include an improved investment climate, stronger accountability, good governance, and promotion of greater economic and political stability. This, in turn, can contribute to the prevention of conflict based around the oil, mining and gas sectors. Companies can benefit from mitigating political and reputational risks. Political instability caused by opaque governance is a clear threat to investments. In extractive industries, where investments are capital intensive and dependent on long-term stability to generate returns, reducing such instability is beneficial for business. Civil society benefits come from increasing the amount of information in the public domain about those revenues that governments manage on behalf of citizens, thereby making governments more accountable. RobecoSAM's question focus on whether the companies endorse the 'Extractive Industries Transparency Initiatives (EITI)' which requires companies to report on the royalties and taxes they pay to governments. The objective of the EITI is to increase transparency over payments and revenues in the extractives industry in countries heavily dependent on these resources. Such information will help citizens of resource-rich developing countries hold their governments accountable for how revenues from the oil, gas and mining industries are managed and distributed. Data Requirements: In this question we ask you to indicate if your company has: - A weblink to the EITI (or similar initiative) website where your company's name is indicated - A weblink to your own website (or annual report) that publicly communicates and explains the rationale for endorsing the aforementioned organization If your company does not own any extractive industries operations, please mark "Not applicable" and provide explanations in the comment box.

References: For additional information please refer to: Extractive Industries Transparency Initiative: <https://eiti.org/> Publish What You Pay Initiative: <http://www.publishwhatyoupay.org/> GRI G4-15 is relevant for this question.

### 1.8.2 Reporting of Payments

If your company is supporting EITI or a similar initiative, i.e. if you answered 'yes' in the previous question, please indicate the extent to which payments are disclosed for different countries. If your company does not own any extractive industries operations, please mark "Not applicable" and provide explanations in the comment box.

- Please provide a weblink or document that demonstrates your public reporting of payments to governments in the form of taxes and royalties:

[Redacted]

Please indicate in the table below the extent to which you disclose payments in the different countries where your company owns extractive operations.

Type of country	Number of countries
In how many countries do you own extractive operations?	
For how many of the countries where you have extractive operations do you report payments to the government?	
How many of the countries where you have extractive operations prevent you by law from reporting payments to the government?	

- We do not disclose any such payments
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: Although some of the poorest countries own substantial amounts of the world's oil & gas and mineral resources, there are instances where their citizens do not benefit from the royalties and taxes collected by their governments. Related to this, countries rich in natural resources such as oil, gas, and mining have tended to under-perform economically, have a higher incidence of conflict, and suffer from poor governance. Greater transparency in these countries is one way in which the potential negative impacts can be mitigated. Companies can benefit from mitigating political and reputational risks. Political instability caused by opaque governance is a clear threat to investments. In extractive industries, where investments are capital intensive and dependent on long-term stability to generate returns, reducing such instability is beneficial for business. RobecoSAM's question focus on to what extent companies are transparently reporting on such payments made. Companies that disclose what they pay to governments participate in a process which also enables the verification of what governments say they receive from companies. Data requirements: If your company is supporting EITI or a similar initiative, please indicate the extent to which payments are disclosed for different countries and provide a weblink or document that demonstrates this. Please also indicate in the table the number of countries where your company: - Owns extractive operations - Reports on payments to the government - Is prevented from reporting on payments to the government If your company does not own any extractive industries operations, please mark "Not applicable" and provide explanations in the comment box. References:For additional information please refer to:EITI Guidance Notes: <https://eiti.org/guidance-notes-and-standard-terms-reference>EU Disclosure Requirements: [http://europa.eu/rapid/press-release\\_MEMO-13-541\\_de.htm](http://europa.eu/rapid/press-release_MEMO-13-541_de.htm)

## 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 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 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.

	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 Coverage of Corporate Requirements / Guidelines

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:
- Production operations / business facilities
  - Selection / on-going evaluation of suppliers / service providers and contractors
  - Development of new products and services
  - Product distribution / logistics
  - Management of waste
  - Engineering / maintenance
  - New projects
  - Non-managed operations / licensees / third-party manufacturers / JV partners / outsourcing partners / contractors
  - Due-diligence, mergers and acquisitions
  - Other, please specify:
- No, we do not have an environmental policy publically available
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: Corporate environmental guidelines are an important indicator of a company's commitment to measure and reduce the environmental impact of its operations. Companies that have adopted corporate environmental guidelines as a management tool are more likely to improve their environmental performance in a structured and systematic way. RobecoSAM's question identifies the existence, scope, and public availability of such environmental requirements/guidelines. Key definitions: New projects – all new initiatives taken on by your company, and may include new facilities as well as other types of new areas for your company.

### 2.2.2 EMS: Certification / Audit / Verification

Please indicate how your Environmental Management System (EMS) is 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:

[Redacted]

Coverage (%):

[Redacted]

- Third party verification/audit/certification by specialized companies. Please specify and attach relevant examples of external verification documents:

[Redacted]

Coverage (%):

[Redacted]

- Internal verification/audit/certification by company's own specialists from headquarters. Please specify:

[Redacted]

Coverage (%):

[Redacted]

- 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 Return on Environmental Investments

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

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

Please indicate currency used in the table:	FY 2012	FY 2013	FY 2014	FY 2015
Capital Investments				

Please indicate currency used in the table:	FY 2012	FY 2013	FY 2014	FY 2015
Operating Expenses				
Total Expenses (= Capital Investment + Operating Expenses)				
Savings, cost avoidance, income, tax incentives, etc.				
% of operations covered Please indicate the basis for the coverage (revenue, production volume, employees, etc.):				

- Yes, we are able to report this type of information quantitatively at an aggregate level, but we use a different methodology. Indicate in the list below which factors your methodology includes and how you define the full methodology your company uses, how many years you are able to report the figures and the coverage of the methodology (e.g. % of revenues, business volume, employees, etc.).  
 If this information is publicly reported, please provide supporting evidence or indicate the weblink below.
  - Capital Investment & Expenses. Please provide your company's definition and how many years of data you have available for what part of your business.
    - Capital Investments:
    - Operating Expenses:
    - Capital Investments and Operating Expenses:
    - We do not split Capital Investments and Operating Expenses, but do report Total Expenses:
  - Savings, cost avoidance, income, tax incentives, etc. Please provide your company's definition and how many years of data you have available for what part of your business.  
 Our company's definition:
- We track this type of information but are not able to report it in an aggregated format for a significant portion of the group. We can provide a qualitative description of our approach.

Please briefly but comprehensively explain or demonstrate your approach. Please include such aspects as what types of investments are evaluated, responsible parties, and which metrics are used to approve and measure outcomes etc. Please attach public reference documents or weblinks if available.

- No, we do not track this type of information
- Not applicable. Please provide explanations in the comment box below.
- Not known

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

### 2.2.4 Environmental Violations

Has your company violated any legal obligations or regulations and had significant fines or penalties related to the environment or ecology in the past four fiscal years?

By "significant" fines or penalties, we mean the fine/penalty was greater than \$10,000 USD (or equivalent when converted from local currency). If the fine was equal to or less than \$10,000, the violations do not have to be reported. Please see the information button for other important definitions.

- Yes, our company has violated legal obligations or regulations and had significant fines or penalties related to the environment or ecological issues in the last four fiscal years. Please indicate the corresponding figures in the table below for each of the four years and attach supporting evidence or weblink if these figures are publicly reported . Please note that if you did not have any violations, fines or accrued liability in an individual year, 0 should be indicated in the corresponding box in the table.

	FY 2012	FY 2013	FY 2014	FY 2015
Number of violations of legal obligations/ regulations				
Amount of fines/ penalties related to the above.				
Environmental liability accrued at year end				

- No, we have not violated any legal obligations/regulations that resulted in significant fines (> \$10,000) related to the environment or ecological issues in the past four fiscal years.
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Companies are increasingly facing constraints related to natural resources globally and to the eco-services provided by the regions in which they operate. A strong environmental policy and management system (EMS) is needed to ensure the company improves its environmental performance, reducing raw material consumption and preventing degradation of the environment through waste and accidents. With this question RobecoSAM assesses the effectiveness of a company's EMS by evaluating the rate of several types of negative incidents over time and their impact on business operations. Key Definitions: Significant Violation - \$10,000 USD threshold: If the fine was equal to or less than \$10,000 USD, the violations should not be reported in the table. The number of violations should only be reported here if the fine was over \$10,000 USD (or equivalent in converted currency). Violation: A violation occurs when an authorized body (e.g., governmental body, independent commercial or non-commercial regulator, etc.) determines that a law, regulation, code, etc. related to environmental or ecological issues has been breached. This definition is essentially in line with the GRI G4 Sustainability Reporting Guidelines definition of environmental laws and regulations: Refers to regulations related to all types of environmental issues (that is, emissions, effluents, and waste, as well as material use, energy, water, and biodiversity) applicable to the organization. This includes binding voluntary agreements that are made with regulatory authorities and developed as a substitute for implementing a new regulation. Voluntary agreements can be applicable if the organization directly joins the agreement or if public agencies make the agreement applicable to organizations in their territory through legislation or regulation. Number of Violations: The number of violations should be based on specific codes/regulations, at the most granular level, not rolled up into larger cases (e.g., if a company receives one report from the EPA with 100 individual violations, the incident should be reported as 100 violations, not just one). Date of Violation: The date of the violation should be the actual date the incident occurred, not the date responsibility was determined. Ongoing legal proceedings/allegations: - If one of the above organizations has already determined the company is responsible, the incident is considered a violation and should be reported (e.g., the civil or criminal case is to determine damages, penalties or type of responsibility). - If no organization has determined the company is responsible, the case is considered to be an allegation and the potential violation does not need to be reported. - Once an initial judgment has been entered, the incident is considered a violation, regardless of the company's ability to appeal. - If the company appeals and is absolved of all responsibility for the incident, the violation count and fines/penalties reported can be restated in the next DJSI questionnaire. If the company appeals and the fines/penalties are reduced, that figure can be restated in the next DJSI questionnaire, but the violation(s) should remain if the fine remains above 10,000 USD (or equivalent in converted currency). Fines/Penalties: Fines/penalties per year should be those related to the violations that occurred that year. In other words, if a violation occurred in 2011, but the fine was levied in 2012 and paid in 2013, both the violation and the fine should be included only in the 2011 column. Similarly, if an incident occurred in 1990 and the penalty was finalized and paid in 2014, the penalty does not need to be reported. References: GRI G4-EN29 is relevant for this question.

### 2.2.5 Cyanide Code

What percentage of gold produced in the last fiscal year at sites owned or operated by your company came from operations that use cyanide AND are certified to the "International Cyanide Management Code For the Manufacture, Transport, and Use of Cyanide In the Production of Gold" compared to total gold produced from operations using cyanide?

- In the last fiscal year  % of gold coming from a cyanide based production process stemmed from certified operations
- No certification
- Not applicable. We do not use cyanide in production or are not involved in gold mining. Please explain in the comment box below.
- Not known.

Question rationale: Cyanide, which has been the most widely used reagent for the extraction of gold from ore in the past century, is a highly toxic chemical with serious adverse consequences for humans and the environment. Due to recurring accidents in connection with this chemical substance, the International Cyanide Management Code has been drafted to disseminate best practices in the gold mining industry. With this question RobecoSAM assesses whether certification of adherence to this code has been obtained for a company's mining operations. Key definitions: The "International Cyanide Management Code For the Manufacture, Transport and Use of Cyanide In the Production of Gold", commonly referred to as the "Cyanide Code" is a voluntary program designed in 2000 by multiple stakeholders, including the UNEP, WWF and

World Gold Council, to assist the global gold mining industry with the dissemination of best practices concerning the use of cyanide. References: - The Cyanide Code <http://www.cyanidecode.org/>

## 2.2.6 Near-Miss Reporting

Is an environmental near-miss reporting system in place which leads to the development, sharing and implementation of preventive measures at all sites concerned?

- Near misses collected at all relevant sites
  - Formal sharing of lessons learned and measures among all relevant sites owned or operated by our company
- We do not an environmental near-miss reporting system
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: The events that caused a near miss accident should be subject to root cause analysis to identify the defect in the system that resulted in the error. The identified gap could then be addressed to prevent the accident from happening again. Therefore, it is important to have an inclusive EMS system for reporting of such cases. Key Definitions: A near miss is an accident that does not result in injury, illness, or damage of a person or environment but has the potential to do so. Relevant sites refer to the sites owned or operated by the company.

## 2.2.7 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 - Production

Please provide your company's total annual production volume for each financial year listed in the table below. These 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.

Denominator	Unit of analysis	Financial Year 2012	Financial Year 2013	Financial Year 2014	Financial Year 2015
Annual production	Tonnes of product				

- 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: 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.

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 publicly 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 - CO2: Emitted mainly from the burning of fossil fuels, carbon dioxide accounted for some 86 percent of the UK's human induced (anthropogenic) GHG emissions in 2003. Methane - CH4: Emitted mainly from agriculture, waste disposal, leakage from the gas distribution system and coal mining, methane contributed to over 6 per cent of UK anthropogenic GHG emissions in 2003. Nitrous Oxide - N2O: The main anthropogenic sources of nitrous oxide emissions are agriculture, transport, industrial processes, and coal combustion. Nitrous oxide accounted for approx. 6 percent of UK GHG emissions in 2003. Hydrofluorocarbons - HFCs, Perfluorocarbons - PFCs and Sulphur Hexafluoride - SF6: Collectively known as "F-gases", these are emitted mainly from air conditioning and refrigeration and industrial processes. Together F-gases accounted for around 2 percent of the UK anthropogenic GHG emissions in 2003. 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 CO2-equivalents. - Data on greenhouse gas emissions should only include CO2 and all other greenhouse gas emissions. - All greenhouse gas emissions emitted directly by the company should be reported. - 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 CO2 permits. These emissions need to be reported. - Greenhouse gas emissions of owned and/or managed fleet must be included. - Greenhouse gas emissions due to commuting of employees should not be included. - Greenhouse gas emissions of business travel other than by owned and/or operated fleet should not be included. 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:

\_\_\_\_\_

DATA CONSISTENCY

- We report publicly 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 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 costs of energy consumption	Currency:					
	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						
	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 - Electricity Purchased

Please provide your company's electrical energy purchased (purchased and consumed, i.e. without energy trading) for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. In case you are reporting total consumption, indicate this in the comment box. Please refer to the information button for additional information. 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.

Electricity purchased	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
Electricity purchased	megawatt hours (MWh)					
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 publicly 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 purchased electricity
- 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 Requirement for Purchased Electricity: Purchased electricity should be reported in MWh. Only electricity that has been bought in should be reported. Self-produced electricity should not be included. For utilities, only the net effect of intra-utilities-trading should be considered (i.e. the difference between electricity sold to and bought from other utilities). Note: this figure may be a negative number! Purchased electricity from renewable resources should not be included. Electricity that is bought from consolidated companies should be considered as follows - Electricity that is bought from fully consolidated companies must not be reported - Companies that are consolidated at equity must be fully reported. - Companies that are consolidated from proportionally consolidated companies must be reported according to the following formula: Reported purchased electricity = Total purchased electricity \* (100% - percentage held of company). If a company holds for example 45% of a power plant and buys 100 GWh of this power plant, then 55 GWh should be reported. 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 publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. - The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. - Please ensure that the "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 is relevant for this question.

### 2.3.6 EP - Water Withdrawal

Please provide your company’s total water withdrawal (GRI EN8) including a breakdown of the three subitems (salt/brackish water, municipal water, water from other sources), as well as the amount of water discharged at equivalent quality as the raw water extracted. Please refer to the information button for additional information. 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	Financial Year 2012	Financial Year 2013	Financial Year 2014	Financial Year 2015	Please indicate what was your target for the FY 2015
Total Water Withdrawal (GRI EN8, process and cooling water) (i.e. sum of 3 subitems below)	Million cubic meters					
> Subitem: Total salt / brackish water withdrawn	Million cubic meters					
> Subitem: Total municipal water supplies (or from other water utilities)	Million cubic meters					
> Subitem: Total water from all other sources	Million cubic meters					
Water returned to the source of extraction at similar or higher quality as raw water extracted	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 publicly 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 water withdrawal
- 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: Water Use = Water Withdrawal (GRI EN8) – Salt/Brackish – Water Discharged Specific Data Requirements for Water: Please provide the information using the denominator for your industry listed below. The denominator is then used to normalize and benchmark your company's water use against industry peers, thus requires a homogenous denominator: - Aluminium - t produced - Automobile - gross profit - Building Materials - t clinker (non-clinker producer should tick "Not applicable") - Beverages - m3 beverage - Chemicals - t produced - Containers and Packaging - gross profit - Electricity Utility - MWh - Electric Component and Equipment - gross profit - Food Producers - t finished product - Food and Drugs Retailers - m2 sales area - Forestry & Paper - ADt - Diversified Industrials - gross profit - Industrial Engineer - gross profit - Electronic Equipment - gross profit - Mining - t ore processed - Oil & Gas Producers - mmboc - Semiconductors - Mbit/inch2 - Steel - t produced 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 indicated, 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. - 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 & G4-EN10 are relevant for this question.

2.3.7 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:

\_\_\_\_\_

DATA CONSISTENCY

- We report publicly 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 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.

### 2.3.8 EP - SOx Emissions

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

○ Direct SOx emissions	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
Direct SOx emissions	metric tonnes					

Direct SOx emissions	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
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 direct SOx 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. Specific Data Requirement for SOx-emissions - - Data should be reported as metric tons measured as SO2 [t SO2] - SOx-emissions of owned and/or managed fleet must be included. - SOx-emissions of business travel other than by owned and/or operated fleet should not be included. - SOx-emissions due to commuting of employees should not be included. 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. As a consequence, environmental performance data should only cover the direct emissions/resource use, i.e., resource use/emissions caused by the company and its consolidated activities. Emissions and resource use of suppliers and customers should be excluded. In particular, environmental data of group companies should follow the following rules: - - Please report the environmental data in absolute terms if available. If your environmental data is only available in normalized terms, please tick "We are not able to report this information in absolute terms, the information provided in the table above is normalized data." - Environmental data of companies that are consolidated at-equity must not be considered. - Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. - Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. - Environmental data 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 the reported figures in this question are different from your public reporting on this indicator, please explain under the relevant tick

box. - If your company has a temporary coverage reduction or target challenge for the most recent reporting year due to corporate actions, please explain under the relevant tick box. References: GRI G4-EN21 is relevant for this question. -

## 2.4 Biodiversity

### 2.4.1 Approach Towards Biodiversity: Policy / Strategy

Please indicate the strategy / policy your company has implemented with regards to biodiversity. If not stated otherwise, tick only if the statement is true for at least half of the sites owned or operated by your company. Please attach supporting documents.

BIODIVERSITY STRATEGY/POLICY

- Business case for biodiversity developed, i.e. a line of argument on how biodiversity issues impact the financial bottom line (company performance) has been established
- Exposure to biodiversity related risks is known and these risks have been assessed at   
% of sites owned or operated by our company and biodiversity management plans have been implemented at   
% of sites owned or operated by our company classified by the company as being exposed to biodiversity related risks
- Local stakeholders such as local communities or conservation organizations are involved in developing the company's site-specific biodiversity strategy
- Biodiversity base line surveys and protection measures are fully incorporated into the management and operating procedures for the exploration and site development & construction phase
- The company has a commitment not to operate/explore/mine/drill in World Heritage areas and IUCN Category I-IV protected areas
- The company ensures that its activities will not lead to the extinction of IUCN listed endangered species
- The company is aiming at a net positive impact on biodiversity
- Biodiversity related liabilities are adequately addressed when it comes to sale or closure of operating sites
- Risks from indirect impacts on biodiversity are (in many cases together with local governments and other third parties) addressed before starting new or changing existing operations
- None of the above statement is true for at least half of the sites (owned or operated) of our company
- Not applicable; we do not have any exposure to biodiversity related risks or opportunities. Please provide explanations in the comment box below.
- Not known

Question Rationale: With this question RobecoSAM evaluates whether a company is aware of its biodiversity-related risks and whether a corporate-wide strategy has been implemented to address these risks. Key Definitions: Biodiversity: The 1992 United Nations Earth Summit

in Rio de Janeiro defined biodiversity as "the variability among living organisms from all sources, including, inter alia, terrestrial, marine, and other aquatic ecosystems, and the ecological complexes of which they are part: this includes diversity within species, between species and of ecosystems". References: - UN Convention on Biological Diversity - <http://www.cbd.int> - Convention on International Trade in Endangered Species of Wild Fauna and Flora - <http://www.cites.org/> - UNESCO World Heritage Centre - <http://whc.unesco.org/> - International Union for Conservation of Nature - <http://www.iucn.org/> - GRI - G4-DMA (biodiversity policy description) is relevant for this question.

### 2.4.2 Approach Towards Biodiversity: Assurance

Please indicate the assurance processes your company has implemented with regards to biodiversity. If not stated otherwise, tick only if the statement is true for at least half of the sites owned or operated by your company. Please attach supporting documents.

ASSURANCE

- Biodiversity management (including all of risk evaluation, site selection, impact assessment, management and monitoring) implementation is included in internal or external assurance process
- Operations owned or operated by our company are assessed for their impact on biodiversity every time an event such as permit change or expansion project warrants a review of the operations' impact on biodiversity
- Stakeholders at the local level are involved in monitoring the business' significant risks/impacts on biodiversity
- The company tries to make sure that Joint Ventures implement the company's biodiversity management approach as a minimum standard

- None of the above statement is true for at least half of the sites (owned or operated) of our company
- Not applicable; we do not have any exposure to biodiversity related risks or opportunities. Please provide explanations in the comment box below.
- Not known

Question rationale: Through this question RobecoSAM assesses whether a company is aware of its biodiversity-related risks, and whether there is a formal system (assurance) in place ensuring that recommendations derived from biodiversity impact assessments are implemented and followed up at each stage of a project and at all units within the organization. Data requirements: For this question, RobecoSAM is looking for an assurance framework for managing biodiversity and biodiversity-related risks. This assurance can be external or internal, but should demonstrate a company's commitment to implementing its biodiversity standards throughout the organization.

### 2.4.3 Approach Towards Biodiversity: Reporting

Please indicate the level of reporting your company is doing with regards to biodiversity. Mark the option only if the statement is true for at least half of the sites owned or operated by your company. Please provide a web link indicating where the information can be found.

REPORTING

- The company publicly reports on its biodiversity strategy, its biodiversity targets and its achievements with respect to these targets. Please indicate where this information is available:

Material biodiversity risks are publicly reported. Please indicate where this information is available:

\_\_\_\_\_

- None of the above statements are true for at least half of the sites owned or operated by our company
- Not applicable; we do not have any exposure to biodiversity related risks or opportunities. Please provide explanations in the comment box below.
- Not known

Question rationale: Through this question, RobecoSAM assesses the level of reporting companies are doing with regards to biodiversity. Data Requirements Please note that a statement should only be ticked if it is true for at least half of the sites owned or operated by your company

#### 2.4.4 MSA Biodiversity

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).

### 2.5 Climate Strategy

#### 2.5.1 Climate Strategy - CDP Alignment

The following questions were developed in alignment with the CDP methodology as part of a collaboration between RobecoSAM and CDP. If you have submitted a response to CDP for the most recent reporting year, please indicate this here and attach your CDP questionnaire. Please ensure that the responses provided to the following questions are aligned with your responses to the CDP questionnaire. Please note that this is for alignment purposes only and that this question will not be scored, hence the questions can be answered regardless of whether or not your company provides a submission to CDP.

Please note that the questions are based on the CDP framework, but do not go into the same level of detail and do not cover all CDP questions. In addition, some aspects of the criterion are based on the RobecoSAM methodology. This means that we ask you to answer the questions asked in the questionnaire and that the CDP submission can be used as a basis for this, but that we do not require all the comments and details which were provided to CDP.

- We have submitted a CDP response for the most recent reporting year
- We have not submitted a CDP response for the most recent reporting year

Question Rationale: The following questions were developed in alignment with the CDP methodology as part of a collaboration between RobecoSAM and CDP. If you have submitted a response to CDP for the most recent reporting year, please indicate it in this question and attach your CDP questionnaire. Please ensure that the responses provided to the following questions are aligned with your responses to the CDP questionnaire. Please note that this is for alignment purposes only and that this question will not be scored, hence this and the following questions can be answered regardless of whether or not your company provides a submission to CDP. Please note that the questions are based on the CDP framework, but not go into the same level of detail and do not cover all CDP questions. In addition, some aspects of the criterion are based on the RobecoSAM methodology. This means that we ask you to answer the questions asked in the questionnaire and that the CDP submission can be used as a basis for this, but that we do not require all the comments and details which were provided to CDP.

### 2.5.2 Climate Change Governance

Where is the highest level of direct responsibility for climate change within your company?

- Individual / sub-set of the board of directors or other committee appointed by the board
- Senior manager / officer, i.e. the highest person in the organization with direct responsibility for climate change is on the senior management team, but not on the board
- Other manager/ officer
- No individual or committee with overall responsibility for climate change
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: This question is intended to capture the governance structure of your company with regard to climate change risks, opportunities and actions. Key definitions: The board: In the context of this question the board (also known as “the Board of Directors” or “the Executive Board”) is the group of persons appointed with joint responsibility for directing and overseeing the affairs of the company. Senior Manager/Officer, i.e. the highest person in the organization with direct responsibility for climate change is a person who is on the senior management team, but not on the board. Other Manager/Officer, i.e. the highest person in the organization with direct responsibility for climate change is a manager/officer that is not on the senior management team or the board; for example, this could be a team/discipline leader. Data requirements: Please note that this question asks for the person with direct responsibility for climate change related questions. In practical terms this is the person that would be at the top of the chain specifically managing information on climate change. The CEO is responsible for everything in the company and therefore will ultimately be responsible for climate change, however this question is looking to identify specific responsibility on climate change related issues. References: This question refers to CDP question 1.1. The questions in this criterion have been developed in alignment with the CDP (<https://www.cdproject.net>).

### 2.5.3 Climate Change Management Incentives

Does your company provide incentives for the management of climate change issues, including attainment of targets?

- Yes, we provide monetary rewards , please specify:  
\_\_\_\_\_
- Yes, we provide incentives in the form of recognition (non-monetary) , please specify:  
\_\_\_\_\_
- Yes, we provide other non-monetary rewards . Please specify:  
\_\_\_\_\_
- No, we do not provide incentives for the management of climate change issues
- Not applicable. Please provide explanations in the comment box below.

Not known

Question rationale: This question aims to capture how rewards are associated with the management of climate change issues, including attainment of targets. Key definitions: Please note that incentives can be positive (i.e. give people something) or negative (prevent access to something). Examples of incentive types include: - Monetary: a bonus or some form of financial remuneration. - Recognition (non-monetary): employee award (e.g. employee of the year) or career progression scheme, but not tied directly to any form of financial remuneration. - Other non-monetary reward: including increased holiday allowances, special assignment, etc. Data Requirements: If several types of incentives are used in your company please select the incentive that is most commonly employed and include the fact that your company also uses other incentives in the comment box. References: This question refers to CDP question 1.2. The questions in this criterion have been developed in alignment with the CDP ([www.cdproject.net](http://www.cdproject.net)).

### 2.5.4 Climate Change Strategy

What best describes your risk management procedures with regard to climate change risks and opportunities?  
 Please attach supporting documents.

- Integrated into multi-disciplinary company wide risk management processes, i.e. a documented process where climate change risks and opportunities are integrated into the company's centralized enterprise risk management program covering all types / sources of risks and opportunities
- A specific climate change risk management process, i.e. a documented process which considers climate change risks and opportunities separate from other business risks and opportunities
- There are no documented processes for assessing and managing risk and opportunities from climate change
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: This question focuses on the processes and strategies that your organization uses to structure its approach to climate change. Companies should select the option that best describes their risk management procedures with regard to climate change risks and opportunities. Data Requirements: If you have more than one procedure in place in your organization, please select the one that is most commonly employed. Please note that the CDP submission is not considered as a relevant supporting document in this question. References: This question refers to CDP question 2.1. The questions in this criterion have been developed in alignment with the CDP (<https://www.cdproject.net>).

### 2.5.5 Climate Change Products

Please provide details of your products and/or services that you classify as low carbon products or that enable a third party to avoid GHG emissions. If either avoided emissions or low carbon products are not applicable to your company's business model, please select not applicable in the corresponding row.

Type (avoided emissions / low carbon product)	Description of product(s)	% of total revenues from product(s) in FY 2015	Comment	
Avoided emissions				<input type="checkbox"/> Not applicable
Low carbon product(s)				<input type="checkbox"/> Not applicable

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

Question Rationale: This question focuses on the initiatives companies have in place to reduce the emissions derived from their activities – whether it be through directly through their products or through the provision of products or services to third-parties to reduce their own emissions. The question focuses on the concepts of “low carbon products” and “avoided emissions”. There are various circumstances in which a company might consider that the use of its goods and services by others has the potential to reduce GHG emissions. For example, an insulation company might consider that the installation of its insulation in another organization’s premises might reduce the consumption of gas to heat the building, with the consequent reduction of GHG emissions from the property. Similarly a consultancy providing advice services on energy efficiency/ emissions reductions or a manufacturer producing a product with lower energy use requirements compared with equivalent products on the market could also consider its own services and products to reduce the GHG emissions of others (avoided emissions). As the pressing need for reducing greenhouse gas emissions continues, investors are looking at different mechanisms to reduce the carbon intensity of their investments. In response to this, investors are signing up to the “Global Investor Statement on Climate Change” which sets out the contribution that investors can make to increasing low carbon and climate resilient investments. One way in which investors can take action is through the Low Carbon Investment (LCI) Registry, which is a publicly accessed online database of low carbon and clean energy investments globally. In addition, legislation developments in certain jurisdictions are also accelerating the need for investors to show evidence that they are driving a transition towards a low carbon economy. Key Definitions: Low-carbon products: Low carbon products are products that help address to the transition of a low carbon economy operating within the limits set out by leading climate scientists to ensure that global average temperatures increases above pre-industrial level stay below 2°C. Taxonomies, such as the Climate Bonds Taxonomy, similarly function within this scientific parameter. Companies are encouraged to use this parameter when evaluating whether a product is low carbon or not and should evaluate their low carbon products in relation to their contribution to a low carbon economy. Different goods and services will have pertinent characteristics in which they can do this. This can include improving the energy efficiency of certain technologies so that they are consistent with avoiding dangerous climate change, or contribute to the adaptation side of dangerous climate change. Avoided emissions: Avoided emissions relate to products or services that enable companies’ clients to reduce their environmental footprint by choosing to use these products or services. References: - Low Carbon Investment Registry: This is a database of low carbon and emissions reducing investments made by institutional investors <http://globalinvestorcoalition.org/form-registry/> - Low Carbon Registry Climate Bonds Initiative (CBI): This is a taxonomy of eligible goods and services have been defined as meeting the requirements of low carbon <https://www.climatebonds.net/standards/taxonomy> - Investor Statement on Climate Change: Initiative by institutional investors to accelerate action on climate change <http://investorsonclimatechange.org/> - Article 48 of the Energy Transition Law in France: An amendment to Article 48 which sets out different requirements for investors, banks, and companies for a transition to a low carbon economy.

### 2.5.6 Climate Strategy Impacts

For your combined emissions reduction activities that were active in the latest reporting year, please provide the total amount of anticipated annual CO2 and cost savings from these initiatives.

Please specify currency:

- Total estimated annual CO2 savings:
- Total annual investment required:
- Total anticipated annual cost savings:
- Average pay-back period:
- We do not track this information or calculate these figures

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

Question rationale: This question focuses on the targets and initiatives companies have in place to reduce the emissions derived from their activities, and more specifically it aims to find out if companies systematically evaluate their emission reduction initiatives. Data Requirements: Please note that emissions reduction initiatives that were active within the reporting year can also include those in the planning and implementation phases. It is acknowledged that diverse companies often have large number of emissions reduction initiatives operating over varying time periods and scales. Companies should answer this question in the context of the reporting year. This could include initiatives that have become operational within the reporting year (e.g. installation of new equipment, or instigation of new operational practices) or commitments that have been made in the reporting year (e.g. investments made which are yet to become fully operational). As a result of changes introduced in Scope 2 accounting this year, you can reflect any renewable energy purchasing policies as a component of emission reduction activities. Please bear in mind, however, that if you are already buying renewable energy instruments and accounting them as a zero emission factor, then emission reductions activities can only be achieved as "additional purchases" to what you are already doing. Therefore, emission reductions activities are established by comparing what you have done in the previous year and what you are proposing to do for next year(s). Measures taken to reduce Scope 3 emissions may be reported here. Estimated annual CO2e savings: Enter the expected annual CO2e savings, in metric tonnes, occurring with the initiative in place and fully operational. It is acknowledged that this figure is likely to be an estimate. Where savings occur on a non-annual basis, please average out so that an annual figure can be provided. If no figures can be provided for the whole company, also figures for separate operations can be reported. If this is the case, please specify the coverage of the data and how estimates have been made in the comment box. Annual monetary savings: Please enter the amount of monetary savings per year expected from the initiative (e.g. reduced energy costs) once it is fully operational. Where savings occur on a non-annual basis, please average out so that an annual figure can be provided. It is acknowledged that this figure is likely to be an estimate. If no figures can be provided for the whole company, also figures for separate operations can be reported. If this is the case, please specify the coverage of the data and how estimates have been made in the comment box. Investment required: Please enter the total investment required for the initiative over its lifetime. Please note that for this part of the question we are looking for the total annual investment needed for the combined emission reduction activities, the amount estimated the company must invest on an annual basis and to how much this amounted in the last reporting year. It is acknowledged that this figure is likely to be an estimate. If no figures can be provided for the whole company, figures for separate operations can also be reported. If this is the case, please specify the coverage of the data and how estimates have been made in the comment box. Payback period: The payback period reflects the time it takes for the investment made to be offset by the monetary savings from the initiative: (payback period = investment/monetary savings). It is acknowledged that this figure is likely to be an estimate. If no figures can be provided for the whole company, also figures for separate operations can be reported. If this is the case, please specify the coverage of the data and how estimates have been made in the comment box. There is no need to record every action – initiatives can be recorded on a programmatic level. Companies with large numbers of initiatives should prioritize those that have the potential to provide a meaningful contribution to emissions reductions. References: This question refers to CDP question 3.3b. The questions in this criterion have been developed in alignment with the CDP (<https://www.cdproject.net>).

### 2.5.7 Financial Risks of Climate Change

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

Please indicate the currency used:

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

Risks driven by changes in regulation:

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

- Estimated financial implications of the risk before taking action:

Average estimated time frame (in how many years):

- Estimated costs of these actions:

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

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

\_\_\_\_\_

- Estimated financial implication of the risk before taking action:

\_\_\_\_\_

Average estimated time frame (in how many years):

\_\_\_\_\_

- Estimated costs of these actions:

\_\_\_\_\_

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

Question Rationale: With this question RobecoSAM aims to find out if companies have identified the risks where there is the potential for substantive changes in business operations, revenue or expenditure to arise. Data Requirements: Please describe and provide figures concerning the most significant risk from each category (i.e. the risk which has the most potential to generate a substantive change in your business operations, revenue or expenditure). Please provide quantification of climate change risks for those parts of the business where such analysis has been conducted. If this assessment does not cover all business operations, please provide data for those measured areas only and provide an explanation of which areas are covered in the comment box. Key definitions: Climate change risks can include, but are not limited to: - Currently being experienced or expected to arise in the future - Already managed and therefore not expected to generate negative residual impacts (e.g. because of an insurance policy) - Newly identified - Risks which cannot be managed - Well understood or with high levels of uncertainty with regard to the likelihood of the risk materializing and the extent to which it will impact the business Regulatory risks arise from current and/or expected city, state, regional, national or global governmental policy related to climate change. Risks include, but are not limited to, the imposition of emissions limits, energy efficiency standards and carbon trading schemes. Physical risks may arise from dramatic extreme weather events or subtle changes in weather patterns. Other climate-related risks include, but are not limited to: reputation, changing consumer behavior, induced changes in human and cultural environments, fluctuating socio-economic conditions and increasing humanitarian demands. Under financial implications you are asked to provide quantitative estimates of the inherent financial impacts of the risks before taking into consideration any controls you may have in place to mitigate the impacts. An example would be the cost of destruction of facilities from extreme weather before taking into consideration how much insurance coverage you have. It is acknowledged that these will be estimates. The methods you are using or plan to use to manage the risk could include diversification of product/service offering, research and development in new product lines or lobbying of decision makers. In all cases please identify how this action has affected (or is expected to affect) the likelihood and/or magnitude of the risk (i.e. the residual risk) and over what timeframe the risk is expected to or has been reduced. The costs associated with the management actions you have described can be annual or capital costs. Where there is no additional cost for action, please explicitly state this is the case. Where the cost is integrated into existing budgets, please provide some estimate of the scale of those costs. Timeframe: the timeframe refers to the time when you expect the risks are likely to materialize. It is acknowledged that risks further into the future are likely to have a higher degree of uncertainty associated with them. For companies submitting to CDP: in this question we ask you to indicate the estimated timeframe in years, using an integer. In the CDP questionnaire the time frame is defined as time ranges: Current; 1-5 years; 6-10 years; >10; to convert these ranges to an integer please use the following conversion table: - Current = 0 - 1-5 years = 3 - 6-10 years = 8 - >10 = 10 References: This question refers to CDP question 5.1. The questions in this criterion have been developed in alignment with the CDP (<https://www.cdproject.net>). GRI - G4-EC2 is relevant for this question.

## 2.5.8 Financial Opportunities Arising from Climate Change

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

Please indicate the currency used:

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

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

Estimated time frame (in how many years):

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

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

- We have not conducted an analysis of our climate change opportunities
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: When a company faces risks associated with climate change (reported in previous question) it is possible that they may also experience opportunities. Both arise from changes in the operating environment for a company and as some changes can represent additional costs, others (or even the same changes) - opportunities to exploit new markets or products. This question aims to find out if companies have identified climate change related opportunities that have the potential to generate positive change in their business operations, revenue generation and expenditure. Data Requirements: Please describe and provide figures concerning the most significant opportunity identified. Key definitions: Climate Change Opportunities can include, but are not limited to: - Currently being experienced or expected to arise in the future - Being managed or newly identified - Well understood or with high levels of uncertainty with regard to the likelihood of the opportunity materializing and the extent to which it will impact the business Opportunities can be related to any of the following categories: Regulation on climate change related issues may present opportunities for your organization if it is better suited than its competitors to meet those regulations, or more able to help others to do so. Possible scenarios would include a company whose products already meet anticipated standards designed to curb emissions, those whose products will enable its customers to meet mandatory requirements or those companies who provide services assisting others in meeting regulatory requirements. Regulation may also create new markets such as emission trading markets leading to new opportunities. Physical changes related to climate change may present opportunities in a variety of ways. Reduced sea ice may allow access to new areas for vessels. Changing temperature and rainfall may extend growing seasons for farmers. Alternatively your organization may have goods and services that enable others to adapt to physical changes. Other climate-related opportunities include those posed by changes in consumer attitude or improved standing due to your organization's stance or action on climate change. The financial implications of the opportunity should be expressed quantitatively. It is acknowledged that these will be estimates and where possible the assumptions made in arriving at a financial impact figure should be stated in the comment box. The costs associated with developing the opportunities refer to the cost arising from the actions needed to exploit the opportunity and maximize its potential realization. Where there is no cost for action, please explicitly state this in the comment box, and in this case insert "0" to the text box provided. Timeframe – the timeframe refers to the time when you expect the opportunities to materialize. It is acknowledged that opportunities further into the future are likely to have a higher degree of uncertainty associated with them. For companies submitting to CDP: in this question we ask you to indicate the estimated timeframe in years, using an integer. In CDP questionnaire the time frame is defined as time ranges: Current; 1-5 years; 6-10 years; >10; to convert these ranges to an integer please use the following conversion table: - Current = 0 - 1-5 years = 3 - 6-10 years = 8 - >10 = 10 References: This question refers to CDP question 6.1. The questions in this criterion have been developed in alignment with the CDP (<https://www.cdproject.net>). GRI - G4-EC2 is relevant for this question.

## 2.5.9 Internal Carbon Pricing

Please indicate if your company uses an internal price of carbon. If yes, please describe how this is being used within the organization and what the internal carbon price is.

- Yes, we use an internal price of carbon. Please provide details on how this price is calculated and examples of how it is being used within the organization.

Please specify the internal price of carbon (per metric tonne of CO2e):

Please specify the currency in which your internal price of carbon is reported:

- No, we do not use an internal price of carbon
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Many major publicly-traded companies have integrated an "internal carbon price" as a core element in their ongoing business strategies. Such carbon pricing has become standard operating practice in business planning as a means of testing strategic and investment assumptions' vulnerability to ever-stronger climate-related regulation and the broader emergence (explicitly or implicitly) of a cost of carbon. Utility and energy companies are the most likely to employ internal carbon prices for strategic operational decision-making, as they make long-term plans to meet energy and electricity needs, load factors, and amortization of plant investments and costs. Through this question RobecoSAM aims to assess how robustly companies are using this approach to anticipate an eventual regulatory approach in some form to address climate change. Key Definitions: Internal carbon price: Internal assumptions of a carbon price as a planning tool to help identify revenue opportunities, risks, and as an incentive to drive maximum energy efficiencies to reduce costs and guide capital investment decisions. Alternative names include "shadow price", "internal carbon fee", "carbon adder" or "carbon cost." Data Requirements: Diversified mining companies (MNX) that do not have oil & gas or coal operations may mark "not applicable" in this question. References: This question refers to CDP question 2.2c and 2.2d. The questions in this criterion have been developed in alignment with the CDP (<https://www.cdproject.net>). -

2.5.10 EXPOSURE: Carbon Targets

Please indicate your company's corporate targets to reduce greenhouse gas emissions. Please provide either absolute or relative targets (or both if available).

<input type="radio"/>		Absolute targets	Relative targets
		<input type="radio"/> Targets set <input type="radio"/> No targets set <input type="radio"/> Not known	<input type="radio"/> Targets set <input type="radio"/> No targets set <input type="radio"/> Not known
	Baseline Year		
	Scope of the emissions for which the target is defined	<input type="radio"/> Scope 1 <input type="radio"/> Scope 2 <input type="radio"/> Scope 1 and Scope 2 combined <input type="radio"/> Scope 1 and Scope 2, but separately <input type="radio"/> Not known	<input type="radio"/> Scope 1 <input type="radio"/> Scope 2 <input type="radio"/> Scope 1 and Scope 2 combined <input type="radio"/> Scope 1 and Scope 2, but separately <input type="radio"/> Not known
	Emission of base line year in absolute tons of CO2e		

	Absolute targets	Relative targets
Value of intensity measure of the base line year (please use the comment box below to indicate the definition of the intensity measure used)		
Target year		
Reduction target as percentage of baseline value		
Target was set in year		

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

Question Rationale: Most industries are likely to be impacted by climate change, albeit to a varying degree. Consequently they need to design strategies which are adapted to the size of the challenge for their industry. Whilst majority of the companies focus on risks associated with the changing climate, some seek to identify and seize the business opportunities linked to these global challenges. Setting emission reduction targets enables companies to adopt a systematic and disciplined approach towards reducing their emissions. With this question RobecoSAM aims to find out if a company has set absolute and/or relative corporate targets to reduce greenhouse gas emissions. Data Requirements If you provide the relative target in this question, please also indicate the definition of the intensity measure used. Please note that you can choose to provide absolute or relative targets, and you are not required to provide both.

2.5.11 EXPOSURE: Scope 3: GHG Upstream

As part of Scope 3 in the GHG Protocol, please indicate how your company considers GHG emissions for your company's supply chain (upstream), customers (downstream) and support services. Please provide supporting documents for each of the three perspectives.

<input type="radio"/> Perspective	
Suppliers (emissions from purchased products and services, excluding energy purchased which falls under Scope 2).	<ul style="list-style-type: none"> <li><input type="radio"/> Yes, we qualitatively consider emissions</li> <li><input type="radio"/> Yes, we quantitatively consider emissions</li> <li><input type="radio"/> Yes, we qualitatively and quantitatively consider emissions</li> <li><input type="radio"/> No, we do not consider these emissions</li> <li><input type="radio"/> Not known for suppliers</li> <li><input type="radio"/> Not applicable</li> </ul> If yes, please specify and add supporting documents. If not applicable, please provide an explanation.

Perspective	
Customers (emissions incurred by the use of your company's products).	<input type="radio"/> Yes, we qualitatively consider emissions <input type="radio"/> Yes, we quantitatively consider emissions <input type="radio"/> Yes, we qualitatively and quantitatively consider emissions <input type="radio"/> No, we do not consider these emissions <input type="radio"/> Not known for customers <input type="radio"/> Not applicable If yes, please specify and add supporting documents. If not applicable, please provide an explanation.
Support services (emissions from e.g. business travel, external logistics).	<input type="radio"/> Yes, we qualitatively consider emissions <input type="radio"/> Yes, we quantitatively consider emissions <input type="radio"/> Yes, we qualitatively and quantitatively consider emissions. <input type="radio"/> No, we do not consider these emissions <input type="radio"/> Not known for support services <input type="radio"/> Not applicable If yes, please specify and add supporting documents. If not applicable, please provide an explanation.

- We do not consider Scope 3 emissions
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: Most industries are likely to be impacted by climate change, albeit to a varying degree. Consequently they need to design strategies which are commensurate to the scale of the challenge for their industry. Whilst most focus on the risks associated with the changing climate, some seek to identify and seize the business opportunities linked to these global challenges. With this question RobecoSAM aims to find out if and how a company considers Scope 3 emissions in its upstream supply chain. References: GRI G4-EN17 is relevant for this question.

## 2.6 Mineral Waste Management

### 2.6.1 Mineral Waste Production

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

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

How much mineral waste did your company produce in the last financial year?

Waste rock to rock dumps	million tonnes dry weight
Waste rock to in-pit backfill	million tonnes dry weight
Tailings to settlement areas	million tonnes dry weight

What proportion of this mineral waste is geochemically reactive?

\_\_\_\_\_

% of the mineral waste

Are these data items publically reported? Please attach supporting evidence or indicate weblink.

- We have tailings facilities but do not report on these
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Mineral wastes are typically produced in very large volumes. Handling and storing them directly impacts the land and can lead to long-term legacy issues if not managed effectively. In this question RobecoSAM asks for the volumes of mineral waste that are produced, and the proportion of this waste that is geochemically reactive. This enables us to understand the relative importance of the following questions to your company. Key Definitions: Mineral waste - For the purposes of this question, mineral wastes comprise waste rock and tailings. Waste rock - Comprises rock that has uneconomic mineral content and which is removed to access ore during mining activities. Tailings - material that remains after minerals have been removed from ore, and which comprise finely ground rock mixed with process water. Settlement area - tailings impoundment, abandoned pits, or subaqueous disposal (marine, riverine or lakes).

### 2.6.2 Tailings Management Policy & Implementation

- Please indicate whether or not you have a policy (or set of policies) covering your owned or operated tailings management facilities. If yes, please attach supporting evidence and which of the following aspects are covered by the policy. Please also indicate the coverage of the policy.
  - Avoidance of riverine tailings disposal in new mine projects
  - Avoidance of submarine tailings disposal in new mine projects
  - Site selection, design & construction to minimise impacts and risks
  - Life-of-mine tailings storage facility plans
  - Development and maintenance of tailings operating manuals
  - Procedures for decommissioning & closure of tailings facilities
  - Audit and assessment of tailings facility management

The policy covers

\_\_\_\_\_

% of our owned or operated tailings management facilities

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

- A failure of a tailings management facility
- Concerns expressed by a local community concerning tailings management
- Citation, fine or penalty relating to failure to meet legislative requirements for tailings management facilities
- We do not have management policies in place that cover any of the above aspects for our owned or operated tailings management facilities
- Not applicable. Please provide an explanation in the comment box below.
- Not known

Question rationale: Mining activities produce waste rock, and processing activities produce tailings. Effective waste rock management is needed to minimize the impact on local people, the workforce and the environment. The fundamental objective of mine tailings storage facilities is to provide safe, stable, and economical storage of tailings, presenting negligible public health and safety risks and acceptably low social and environmental impacts during operation and post closure. Through this question RobecoSAM assesses the exhaustiveness of a company's tailings management approach. Key definitions: Tailings: fine-grained materials from ore and residues of chemical reagents used in the separation process, all part of a slurry. Active operations: mines currently in operation and generating mineral processing tailings. Closed operations: mines currently closed but which have previously generated mineral processing tailings and where there are remaining tailings residues and dams. Life-of-mine tailings storage facility plan: a plan outlining how and where tailings will be stored over the life of the operation, the estimated budget and schedule, and how construction will be staged. At the individual mine, a tailings operating manual is required. Riverine tailings disposal: discharge of mine tailings into river waters. Marine tailings disposal: disposal of mine tailings into marine waters via a pipeline. Tailings operating manual: a manual to guide and assist the tailings storage facility operators with the daily operation, as well as with forward planning of the facility's operation and maintenance. Monitoring reports are prepared annually and are accessible by stakeholders. Failure of a tailings management facility: includes loss of containment, overspill of tailings dam, breach of tailings dam, and slope failure in a tailings dam.

### 2.6.3 ARD Management

Regarding the management of Acid Rock Drainage (ARD), please tick the options below that are true for at least 80% of the mines owned or operated by your company. Please consider only those mines where ARD is an issue. Please provide supporting evidence for the marked options.

- ARD risk is evaluated in the explorations phase
- An ARD Management plan for site operations is developed during the feasibility phase
- An ARD Management plan for closure is developed during the feasibility phase
- Mining activities can only proceed if closure planning conducted during the feasibility phase demonstrates that ARD can be managed from both technical and economic perspective
- The company publicly reports on potential ARD sources such as waste rock and tailings at the individual mines
- None of the above is true for at least 80% of the mines owned or operated by our company
- Not applicable. Please provide an explanation in the comment box below.
- Not known

Question rationale: In the past, mining activities that damaged ecosystems and impacted communities heavily were largely condoned. Today, poor practice cannot be tolerated if mining is to be sustainable. Where Acid Rock Drainage (ARD) characterization and management has been poor, high remediation and treatment costs continue to impact the profitability of mining companies. While the cost of ARD management during

operations can be significant, it is often small in comparison with the long-term costs that would otherwise be incurred. Successful management of ARD is vital to ensuring that mining activities meet increasingly stringent environmental regulations and community expectations and that the company's reputation is maintained. With this question RobecoSAM assesses how companies deal with ARD in their mines. Key definitions: Acid Rock Drainage (ARD) recognizes that not all problematic drainage related to the oxidation of sulfides is acidic. At some sites, near neutral but metalliferous drainage can be just as difficult to manage as acid water. There are sites where acid generations has been adequately neutralised but leaving a highly saline leachate.

### 2.6.4 MSA Mineral Waste 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).

## 2.7 Water Related Risks

### 2.7.1 Exposure by Water Stressed Areas

When considering physical water scarcity issues at a local level, please indicate what percentage of your company's production plants / sites are located in water-stressed area and what percentage of cost of goods sold (COGS) these amounted to in the last fiscal year. If COGS is not a relevant metric for your company, please leave that information blank. NB: This question will not be assessed in isolation, but in combination with other questions in Water-Related Risks.

○		in water-stressed areas ( $<1700 \text{ m}^3/(\text{person} \cdot \text{year})$ )
	% of production plants in last FY (mandatory)	
	% of Cost of goods sold (COGS) in last FY (if applicable)	

Amongst the production plants / sites currently located in water-stressed areas, please indicate your company's top fresh water consumers (in this case, fresh water consumption = fresh water withdrawn (surface water + ground water + municipal supply) minus water discharged and returned to its source at similar or higher quality than it has been withdrawn) in last FY:

	Plant Name	Location (area, country)	Water Use (m3/y)	Water intensity (m3/COGS USD) (see info box)
Plant / Site #1				
Plant / Site #2				
Plant / Site #3				

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

- Question rationale: - The rationale for the following questions is twofold: (i) determining the exposure of the organization to water-related risks and (ii) determining if the organization has a system in place enabling it to be aware of its own exposure to water related risks. - - Definitions: - Water stress: "When withdrawals are greater than 20% of total renewable resources, water stress often is a limiting factor on development; withdrawals of 40% or more represents high stress. Similarly, water stress may be a problem if a country or region has less than 1,700 m3 yr-1 of water per capita (Falkenmark and Lindh, 1976)." Source: IPCC Report 2001 - - Social sensitivity analysis: Analytical tools used to determine conflicting water use at a local level (population vs energy vs agriculture vs environment) and to identify which production plants are located in areas where water is politically or socially highly sensitive and could constitute a risk. - - Water intensity (m3/\$): To calculate the water intensity of your production plant / site, divide the total water consumption of each plant/site in the last fiscal year (in m3) by the cost of goods sold (COGS) generated by each plant/site in the same period (in US\$). - - Data requirements: - If you do not have any exposure to water stressed areas, please mark the option 'According to our assessment and the above definition of water-stressed area, we currently have no productions plants / sites located in water-stressed areas'. - - If COGS is not a relevant metric for your company, please leave this field blank. - - If applicable, all companies should however report production exposure to water stressed areas, as this information will be used in conjunction with other answers from this criterion. If you are unable to provide an exact figure, please provide your best estimate and explain how the figure was derived in the comment field. - - - References: - UN Water for life decade: <http://www.un.org/waterforlifedecade/scarcity.shtml> - GRI G4-EN9 is relevant for this question.

### 2.7.2 Tools / Processes / Systems / Standards / Frameworks used

Please indicate the tools / processes / management systems / standards / frameworks used by your company to achieve the following objectives. If your company's final product is water (e.g. water utilities), please mark "Not applicable" in this question.

<input type="radio"/> Objective	Name of tools / management systems / standards / frameworks
<input type="checkbox"/> Report and aggregation at corporate level:	
<input type="checkbox"/> Manage water risk in the supply chain:	
<input type="checkbox"/> Track and calculate plant / site water intensity:	
<input type="checkbox"/> Determine virtual water content of products:	
<input type="checkbox"/> Determine virtual water exchange mapping:	

Objective	Name of tools / management systems / standards / frameworks
<input type="checkbox"/> Systematically track and map plant water usage: (e.g. WBCSD Water Tool)	
<input type="checkbox"/> Define water stress:	
<input type="checkbox"/> Map water stress:	
<input type="checkbox"/> Project future water stress:	
<input type="checkbox"/> Provide external data verification:	
<input type="checkbox"/> Contribute to collaborative initiatives: (e.g. signatory of the CEO Water Mandate)	
<input type="checkbox"/> Other objectives related to water risks, please describe:	

- We plan to start using some tools / management systems in 2016
- We do not use any particular tools / management systems / standards / frameworks to reach any of the above objectives
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: Tools, processes and frameworks for addressing a company's water-related risks depend on a company's exposure to these risks. It is however crucial that company's acknowledge these risks and develop and implement the tools they need to address potential risks. With this question, RobecoSAM assesses the different means companies use to achieve objectives related to water risks. Key definitions: - Virtual Water content: The virtual-water content of a product is the freshwater "embodied" in the product, not in real sense, but in virtual sense. It refers to the volume of water consumed or polluted for producing the product, measured over its full production chain. - - Virtual water exchange mapping: If highly water intensive products are manufactured in region A and shipped to region B, there is a virtual flow of water from A to B. From a water resource usage perspective it is sensible to minimize water shipped from water scarce regions to water rich region. Mapping virtual water flow is a first step towards an improved management of the resource. - - Plant water usage mapping: Tool which enables companies to superimpose their plants with environmental data regarding water scarcity. For instance, the World Business Council for Sustainable Development (WBCSD) has created a tool in association with its member companies, which allows a global mapping of a corporation's plants and the superimposition through GIS data of regions with various levels of water scarcity. The tool is a freely available on WBCSD website: [www.wbcd.org](http://www.wbcd.org) Data requirements: - As water-related risks remain a new area of concern for many corporations, there is not yet a consolidated framework among the companies on how to address water-related risks. For this question, there is no specific right or wrong answer - rather, RobecoSAM is interested in seeing what approaches are used different companies. - - Please note that this question is an awareness question and needs to be answered by all companies, also those with no production plants / sites in water stressed areas.

### 2.7.3 Risk Management - Quantity & Quality

How does your company manage risks with regard to the available quantity and quality of water relevant for your operations? At corporate level, we have the overview of the following measures (please tick only if the statement is valid for the majority of your production plants / sites located in water-stressed areas and provide supporting documents).

If you do not have any production plants in water-stressed areas, please indicate which type of risk management measures have generally been taken with regards to water related risks at your company.

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

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

Estimates of future changes in water availability on a local level, please specify:

Scenario analysis with potential impact on operations, please specify:

- We have already taken some measures but for less than majority of our productions plants / sites in water-stressed areas
- We do not manage this at group level
- Not applicable. Please provide explanations in the comment box below.
- Not known

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

#### 2.7.4 Risk Management - Regulatory Changes and Pricing Structure

How does your company manage water-related risks in terms of regulatory changes and potential changes in price structure (e.g. water tariffs, withdrawal restrictions, discharge standards and discharge tariffs)? At the corporate level, we track and monitor the following (please tick only if the statement is valid for the majority of your production plants / sites located in water-stressed areas and provide supporting documents).

If you do not have any production plants in water-stressed areas, please indicate which type of risk management measures have generally been taken with regards to water related risks at your company.

Regulatory changes at the local level, please specify:

Estimates of future potential regulatory changes on a local level, please specify:

Scenario analysis with potential impact of regulatory or tariff changes on operations at local level, please specify:

- We have already taken some measures but for less than majority of our production plants / sites in water-stressed areas
- We do not manage this at group level
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: Potential regulatory changes and changes in price structure (e.g. water tariffs, withdrawal restrictions, etc.) increase risks of companies' operations. With this question, RobecoSAM assesses how companies manage these risks. Data requirements: - For companies with exposure to water stressed areas - indicate policies or risk management measures that apply to the majority of the plants / sites located in water stressed areas. - - For companies with NO exposure to water stressed areas - this question needs to be answered by all companies as it is also assesses preparedness for future changes in conditions (both in terms of company structure and geographical conditions). Please indicate any policies or risk management measures that have been taken on a a corporate level relating to water stress or water related risks.

### 2.7.5 Risk Management - Stakeholder Conflicts

How does your company manage stakeholder conflicts concerning water resources? Please tick only if the statement is valid for the majority of your production plants / sites located in water-stressed areas and provide supporting documents.

If you do not have any production plants in water-stressed areas, please indicate which type of risk management measures have generally been taken with regards to water related risks at your company.

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

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

### 2.7.6 Target and Progress

For the top 3 water-consuming plants currently located in water-stressed areas, what water-related targets have been established at plant level and what measures are being taken to achieve these targets? Please see the

information button for the definition of fresh water consumption. If your company's final product is water (e.g. water utilities), please mark "Not applicable" in this question.

	Unit of data	Plant #1	Plant #2	Plant #3
Base line year	Year (YYYY)			
Fresh water consumption of baseline line	m3			
Target year	Year (YYYY)			
Reduction Target	% of baseline value			
Fresh water consumption in last FY	m3			
Measures taken				
Other target(s)				

- We plan to start in 2016
- We do not set targets for any of our top 3 water-consuming plants currently located in water-stressed areas, and we do not plan to start in 2015
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question rationale: As water is becoming a scarce resource, water-related risks play a large role in company operations. In order to effectively reduce water consumption at plants located in water-stressed areas, clear targets must be set to provide a roadmap for achieving this reduction. With this question, RobecoSAM assesses whether or not such targets are being set for critical plants and what measures are being taken to meet these targets. Key definitions: - Fresh water consumption is defined as the fresh water withdrawn (surface water + ground water + municipal supply) minus water discharged and returned to its source at similar or higher quality than it has been withdrawn. Data requirements: - Please define a baseline and target year and provide consumption and target values for both. Both absolute and relative target values are acceptable as long as they are consistent. Please also describe the measures being taken to meet this target with respect to the baseline value indicated. - - If your company's final product is water (e.g. water utilities), please mark "Not applicable" in 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 publicly available social indicators from the dropdown list below (select ONLY if the coverage is the same for all social indicators your company reports on):
  - 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.

<input type="radio"/>		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:
	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)	
	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):  
 \_\_\_\_\_  
 Average male remuneration (base salary + other cash incentives such as bonus):  
 \_\_\_\_\_  
 Non-management level:  
 Average female salary (base salary only):  
 \_\_\_\_\_  
 Average male salary (base salary only):  
 \_\_\_\_\_

- 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 (%): _____ <input type="checkbox"/> Number of consultations/negotiations with trade unions over organizational changes (e.g. restructuring, outsourcing): _____

- 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: <div style="background-color: #cccccc; width: 100px; height: 15px; margin: 5px 0;"></div> <input type="checkbox"/> Number of consultations/negotiations with employees over organizational changes (e.g. restructuring, outsourcing): <div style="background-color: #cccccc; width: 100px; height: 15px; margin: 5px 0;"></div>

- 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:

[Redacted]

Value-based human resource indicators (e.g. ROI - Return on investment per employee, EVA - Economic value added per employee), please specify:

[Redacted]

Other HR performance indicators, please specify:

[Redacted]

- 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).

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.

	FY 2012	FY 2013	FY 2014	FY 2015
a) Total Revenue, please specify currency:				
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.

<input type="radio"/>	Type of performance appraisal	% of all employees
	Management by Objectives: Systematic use of agreed measurable targets by line superior	
	Multidimensional performance appraisal (e.g. 360 degree feedback)	
	Formal comparative ranking of employees within one employee category	

- We do not have any of these types of performance appraisals in place
- Not applicable. Please provide explanations in the comment box below.
- Not known

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 Occupational Illness Frequency Rate (OIFR) - Employees

Please indicate your company's occupational illness frequency rate (OIFR) for employees for the past four years as well as indicate if this data is verified by a third party. If so, please provide supporting documents for the external verification. Please refer to the information button for additional clarifications. For each row in the table, it is mandatory that the values provided are in the unit indicated.

OIFR	Unit	FY 2012	FY 2013	FY 2014	FY 2015
Employees	n/million work h				
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 OIFR for employees
- 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. Lower performance not only poses a threat to company's reputation and staff morale, but also results in increased operating costs in the form of fines and other contingent liabilities. RobecoSAM expects companies to keep track of the occupational illnesses suffered by its employees and prevent those illnesses from further aggravation. Key definitions: Occupational Illness Frequency Rate (OIFR): The number of occupational illness cases for the reporting year per million hours worked. Data requirements: Please only provide the OIFR in the specified format. If you use a different unit of measurement that can be converted to OIFR, please do so and explain this in the comment box. References: GRI G4-LA6 is relevant for this question.

#### 3.6.2 Fatalities (total no) Employees & Contractors

Please complete the following table with the number of fatalities for employees and contractors.

Fatalities	FY 2012	FY 2013	FY 2014	FY 2015	Please explain trend
Employees (work-related fatalities)					
Contractors (work-related fatalities)					

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

Question rationale: Keeping track of work-related injuries and fatalities should cover a company's entire operations, covering both internal employees and external contractors. This is crucial for ensuring that legal requirements are met, that problematic and/or dangerous operations can be identified, and that safety measures can be improved. Key definitions: Work related injuries/fatalities - When an event or exposure in the work environment either caused by or contributed to the resulting condition or significantly aggravated a pre-existing injury or illness. The work event or exposure should only represent one of the discernible causes, and not sole or predominant cause. Contractor - Someone who only provides his or her labor to the company through an indirect contractual relationship, where the amount of work (for instance, measured in hours) is defined in the contract. Hence, contractors are not suppliers that provide goods or services, where such suppliers have the liberty to organize their work themselves. References: GRI G4-LA6 is relevant for this question.

### 3.6.3 Total Recordable Injury Frequency Rate (TRIFR) - Contractors

Please provide your company's total recordable injury frequency rate (TRIFR) for contractors per million hours worked by contractors. For each row in the table, it is mandatory that the values provided are in the same unit.

TRIFR	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015 ?
Contractors	n /million work h					
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 recordable injury frequency rate (TRIFR) for contractors.
- 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. Lower performance not only poses a threat to company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. RobecoSAM expects companies to keep track of the total injury frequency rate for its contractors to restrict the occurrence of such events and ensure overall safety across the supply chain. **Key Definitions:** Total Recordable Injury Frequency Rate (TRIFR): Total number of recordable injuries per million work hours. Contractors - Contractors are people who only provide their labor to the company through an indirect contractual relationship, where the amount of work (for instance, measured in hours) is defined in the contract. Hence, contractors are not suppliers that provide goods or services, where such suppliers have the liberty to organize their work themselves. **Data Requirements:** Please note that RobecoSAM is looking for TRIFR per million hours worked. If you use a different unit of measurement (such as a different time frame) please convert this to the specified format. **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.

### 3.6.4 Total Recordable Injury Frequency Rate(TRIFR) - Employees

Please provide your company's total recordable injury frequency rate (TRIFR) for employees per million hours worked by employees. For each row in the table, it is mandatory that the values provided are in the same unit.

<input type="radio"/>	TRIFR	Unit	FY 2012	FY 2013	FY 2014	FY 2015	What was your target for FY 2015?
	Employees	n /million work h					
	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 recordable injury frequency rate (TRIFR) for employees.
- 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. 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. RobecoSAM expects companies to keep track of the occupational injuries suffered by its employees and prevent the injuries from further aggravation. **Key definitions:** Total Recordable Injury Frequency Rate (TRIFR): Total number of recordable injuries per million work hours. **Data requirements:** If your company records tracks this indicator using a different metric, please restate the figures as indicated above and describe the method used for recalculation in the comment box provided. **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.

### 3.6.5 Near-Miss Reporting System

Is an OHS-related near-miss reporting system in place which leads to the development, sharing and implementation of preventive measures at site level?

- Near misses collected at all relevant sites
- Formal sharing of lessons learnt and measures among all relevant sites owned or operated by our company
- Some (but not all) relevant sites have a near-miss reporting system
- No near-miss reporting system in place
- 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. But it can also affect a company's reputation, impact staff morale and it increases its operating costs through fines and other contingent liabilities. With this question RobecoSAM aims to assess if a company has an OHS near-miss reporting in place. Key definitions: A near miss is an unplanned event that did not result in injury, illness, or damage – but had the potential to do so. Relevant sites refer to the sites owned or operated by the company.

### 3.6.6 Occupational Diseases

Please tick the appropriate options with regards to the prevention and measurement of occupational diseases at corporate level.

- We utilize a standard approach for anticipating occupational health hazards during the design stage
- We employ professionals competent in recognizing occupational health hazards
- We follow industry best practice around quantifying employee exposure to occupational health hazards (i.e. measuring workplace environment, measuring absorption-by the body, and early detection of symptoms)
- We measure new cases of occupational disease at the corporate level on a yearly basis
- These measures cover at least 80% of all employees
- None of the above-listed measures are used
- 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. But it can also affect a company's reputation, impact staff morale and increase its operating costs through fines and other contingent liabilities. With this question RobecoSAM aims to assess if a company has measures in place with regards to the prevention and measurement of occupational diseases. Key definition: An occupational disease is any chronic ailment that occurs as a result of work or occupational activity. References: GRI G4-LA6 & GRI G4-LA7 is relevant for this question.

### 3.6.7 MSA OHS

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).

## 3.7 Asset Closure Management

### 3.7.1 Resource Transformation

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

- Yes, we have a policy covering more than 80% of our owned or managed operations which impact on communities. Please attach supporting evidence and indicate below the elements covered by this policy:
  - Social baseline studies
  - Mine closure planning prior to mine development
  - Local capacity development during mine operation
  - Collaboration with economic diversification programs during mine operation
  - Social closure impact assessment in the run-up to closure
  - Closure-focused stakeholder engagement
  - Social closure plans
  - Closure related mitigation plans
- No, none of the above aspects are covered
- Not applicable. We do not have mining activities in areas where people were living prior to the start of our mining activities. Please provide an explanation in the comment box below.
- Not known

Question Rationale: While mining activities lead to depletion of a mineral resource, they can also be viewed as the transformation of finite natural capital into other forms of capital. This question focuses on mining activities which take place in remote areas with limited alternative development opportunities. In these instances, once the mine is depleted and closes down, local populations cannot continue with activities that were based on the existence of the mine. With this question RobecoSAM assesses how the company promotes the creation of new forms of capital that will replace the revenues generated from the mine. Key definitions: "Community" - in mining industry terms, community is generally applied to the inhabitants of immediate and surrounding areas who are affected by a company's activities. "Local community" - usually indicates

a community in which operations are located. The term 'host community' is also sometimes used to place emphasis on the fact that it is the community that accommodates a company's operation until resources are depleted. Data requirements: Rather than being interested in concrete examples of local projects we wonder whether your company has developed a systematic approach to ensure sustainability through resource (capital) transformation projects (or similar approaches). One way of approaching this issue is shown in ICMM, Worldbank and UNCTAD's "Resource Endowment Toolkit". References: Australian Government Department of Resources Energy and Tourism – Community Engagement and Development (Leading Practice Sustainable Development Programs For The Mining Industry): <http://www.ret.gov.au/resources/Documents/LPSDP/LPSDP-CommunityEngagement.pdf> "Resource Endowment Toolkit", <http://www.icmm.com/page/2915/resource-endowment-initiative-toolkit>

### 3.7.2 Mine Closure

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

Additionally, for those mines where closure plans are implemented, please indicate which of the following aspects are covered by at least 80% of the mine closure plans and attach supporting documents:

- Successful mine completion is part of the feasibility stage of a new mining project
  - Reviews of the mine closure plans are completed together with local stakeholders every time an event such as permit change, mine expansion, or EIA review warrant a review of the mine closure plans
  - The mine closure management plan contains a set of measurable and time-bound performance targets developed and agreed upon together with relevant stakeholders (e.g. local communities, governments) in sustainability-related areas such as: mine design/engineering, employee relations, socio-economic developments, rehabilitation/remediation, post-mined landscape, post-mining land use, and biodiversity.
  - Regular reviews are undertaken to ensure that the scope of work upon which the closure and post-closure cost estimates are based is comprehensive and up-to-date, and incorporates new technologies.
  - Long-term reclamation and closure liabilities are reviewed annually (internally or externally).
  - Incorporation of concurrent reclamation during operations to minimize long-term closure liabilities.
  - In case of divestments, a formal agreement exists between the company and the purchaser, ensuring that the purchaser agrees to fulfill a minimum set of closure requirements is required.
  - In case of divestments, financial provisions are in place to ensure that both the closure requirements can be met and the divesting company is protected from future liability.
- None of the above aspects covered by at least 80% of the mine closure plans for mines owned or operated by your company
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Mining companies are under increasing pressure from stakeholders such as local communities, NGOs, and governments to manage the legacy of their mining activities. Unless it is managed appropriately, mine closure can produce substantial post-closure costs and put local ecosystems at risk. By contrast, companies that start planning for mine closure at the very beginning of a mining project while including local communities can gain the support and trust of the community and thereby strengthen their license to operate as well as reduce post-closure costs. RobecoSAM's question assesses whether companies have comprehensive mine closure plans in place.

### 3.7.3 MSA Asset Closure 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).

## 3.8 Social Impacts on Communities

### 3.8.1 Active Community Engagement

- How many current production assets have required community consultation? If these figures are publically reported, please provide supporting evidence or weblink.  
 [REDACTED]  
 number of current production assets  
 [REDACTED]  
 % of current production assets
- How many development projects are in the process of community consultation? If these figures are publically reported, please provide supporting evidence or weblink.  
 [REDACTED]  
 number of development projects  
 [REDACTED]  
 % of development programs
- Our company does not hold any community consultations
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale: Extractive industries operate assets that require land and access, and that potentially impact affected communities' noise, light, traffic, waste generation and health. To avoid the possibility of conflict, protest, or the cancellation of companies' operating licenses, it is critical to engage with communities at an early stage of the site's activities and to create structures to enable ongoing consultation throughout the life of the asset. The purpose of this question is to understand the experience of your company in consulting with communities and the extent to which this is communicated to other stakeholders. Key Definitions: - Community consultation: a process of engagement related to operations and projects with affected communities which involves (as a minimum) disclosure of information, and dialogue with persons, groups or communities and their representatives. - Affected communities: persons, groups or communities external to the core operations of a project who may be affected by the project or have interest in it. This may include individuals, businesses, communities, local government authorities, local nongovernmental and other institutions, and other interested or affected parties. It also includes local government officials, community leaders and civil society organizations, particularly those who work in or with the affected communities and who have the ability to influence or alter the relationship of the company with affected communities. - Current production asset: A distinct asset for the purposes of hydrocarbon or mineral extraction in which your company has an economic interest. For the purposes of the question such assets include subsidiary companies, wholly-owned, junior partner, and joint venture interests. It also any assets that may have been placed under care-and-maintenance or is in the process of closure. - Development projects: A distinct project for the purposes of hydrocarbon or mineral extraction in which your company has

an economic interest. Best practice is to commence consultation as early as possible in the life of the project and so we ask for information on consultations that relate to projects that are subject to feasibility study as well as those which where a positive financial investment decision has been made. Data Requirements: - % of assets: Proportion of the number of assets where there is community consultation, compared to the total number of production assets. - % of projects: Proportion of development projects where there is community consultation, compared to the total number of development projects. - Publicly reported: Disclosed in an annual financial, sustainability, corporate citizenship or similar public document. - Reference: GRI G4-SO1 is relevant for this question.

### 3.8.2 Community Consultation Framework and Implementation

- Do you have a company-wide consultation policy or framework approach with regards to community consultation?
- Yes, and it covers the following aspects (where appropriate). Please attach supporting evidence.
- Identifying local affected communities
  - Identifying, predicting & analysing impacts on affected communities
  - Disclosure to local communities of Environmental & Social Impact Assessments and other relevant information
  - Focused inclusive engagement on the directly affected communities
  - Heightened focus on disadvantaged & vulnerable groups
  - Informed consultation and participation
  - The principle of free prior and informed consent for all affected communities
  - Prospects for local community employment and economic participation
- No, we do not have a company-wide consultation framework. Please provide an explanation in the comment box.
- Is community consultation fully integrated into your operating management system?
- Yes, and (where appropriate) it covers the following aspects. Please attach supporting evidence.
- The requirement to follow EIA and SIA recommendations
  - The activities of contractors
  - Ongoing contact with communities such as through a social liaison officer network or grievance mechanism
  - Audit and assessment of community consultation activities
- No, it is not fully integrated in our operating management system. Please provide an explanation in the comment box.
- Our company does not have a company-wide consultation policy or framework approach with regards to community consultation
- Not applicable. Please provide explanations in the comment box below.
- Not known

Question Rationale Effective consultation provides opportunities for companies to learn from the experience, knowledge, and concerns of affected communities, as well as to manage their expectations by clarifying the extent of its responsibilities and resources so that misunderstandings and unrealistic demands can be avoided. For the consultation process to be effective, project information needs to be disclosed and explained to the stakeholders, and sufficient time should be allocated for them to consider the issues. Consultation should also be inclusive of various segments

of the affected communities, including both women and men, and accessible to the disadvantaged and vulnerable groups within the community. While the conduct of individual community consultations needs to be scaled and designed to specific circumstances, this question addresses the policies and frameworks that your company has in place to guide the initiation and conduct of consultation whenever it comes into contact with affected communities. Key Definitions - Consultation policy or framework approach: General principles, guidelines, practices and approaches to be applied by any asset where there is a requirement or identified need for consultation with affected communities. - Informed consultation and participation: A consultation process that involves a more in-depth exchange of views and information, and an organized and iterative consultation, leading to the company incorporating into their decision-making process the views of the affected communities on matters that affect them directly, such as proposed mitigation measures, sharing of development benefits and opportunities, and implementation issues. - Free prior and informed consent (FPIC): A process that both allows and facilitates affected communities to build and agree upon a collective position with regard to the proposed development cognizant that individuals and groups may retain differing views on various issues relating to the proposed development. The intended outcome should be a collective "community consent" deriving from the affected community as a whole, in the form of an agreement capturing affected communities' broad agreement on the legitimacy of the engagement process and the decisions made. References GRI G4-SO1 is relevant for this question. IFC Performance Standard 1 defines effective consultation in the following way: "Effective consultation is a two-way process that should: (i) begin early in the process of identification of environmental and social risks and impacts and continue on an ongoing basis as risks and impacts arise; (ii) be based on the prior disclosure and dissemination of relevant, transparent, objective, meaningful and easily accessible information which is in a culturally appropriate local language(s) and format and is understandable to affected communities; (iii) focus inclusive engagement on those directly affected as opposed to those not directly affected; (iv) be free of external manipulation, interference, coercion, or intimidation; (v) enable meaningful participation, where applicable; and (vi) be documented... (and)...tailored to the language preferences of the affected communities, their decision-making process, and the needs of disadvantaged or vulnerable groups"

### 3.8.3 Relocation Programs

Please indicate the aspects considered in the majority of cases when relocations/resettlements are required due to your company's activities. Please attach/provide supporting documents or indicate a website

- Information on affected people about their options and rights pertaining to resettlement as early as possible
- Offering consultation and participation opportunities in planning, implementing and monitoring resettlement
- Assistance of displaced persons to improve their livelihoods and standards of living or at least to restore them, in real terms, to pre-displacement levels or to levels prevailing prior to project implementation, whichever is higher
- Providing prompt and effective compensation at the full replacement cost for lost assets
- Informal land users (people having no formal legal rights to land but have a claim to such land) are compensated on the same premises as land users having formal legal rights
- New agricultural sites are at least equivalent to the old agricultural sites with regard to productive potential, locational advantages and other factors
- Offering assistance during relocation
- Offering support after displacement for a transition period
- Providing development assistance such as credit facilities, training, or job opportunities
- Identifying and engaging with particularly vulnerable groups such as the poor, the landless, the elderly, women, indigenous peoples or ethnic minorities
- We do not take any of the aspects above into consideration when relocations/resettlements are required due to our company's activities
- Not applicable; none of our projects have required relocation. Please provide explanations in the comment box below.
- Not known

Question Rationale: In some cases, projects conducted might require relocation of local people. In order to ensure good relationships with local people it is critical to involve them already in an early stage in order to avoid future conflicts, protest or even the cancellation of the license.

With this question RobecoSAM's assesses the social aspects considered by the company when relocations/resettlements are required for new operations or extensions of existing operations. Key Definitions: GRI G4-SO2 is relevant for this question.

### 3.8.4 Indigenous Peoples

In case your company's stakeholders include Indigenous Peoples, please indicate what is included in your engagement process with them.

- Presenting information openly and in a form that is accessible to these populations
  - Beginning engagement at the earliest possible stage of potential mining activities, prior to substantive on-the-ground exploration
  - Undertaking engagement through traditional authorities within communities and with respect for traditional decision-making structures and processes wherever possible (e.g. if not required otherwise by law)
  - Developing an understanding of Indigenous Peoples' culture, values and aspirations amongst the company personnel
  - Developing an understanding of the company's principles, objectives, operations and practices amongst Indigenous Peoples
- We do not engage specifically with Indigenous Peoples
- Not applicable. There are no Indigenous Peoples in the regions where we operate. Please provide an explanation in the comment box below.
- Not known

Question Rationale: Stakeholder engagement is becoming increasingly important as part of corporate responsibilities towards society and is becoming an invaluable tool for companies to interact with affected stakeholders. Along with increased level of scrutiny, advancement in information and communication technologies have enabled stakeholders to direct their efforts in making the companies accountable for their actions and impact on the society. Integrating business activities with stakeholders' expectations can enable a company to minimize the reputational risks associated with high-profile activist campaigns, consumer agitations, government rulings etc. With this question, RobecoSAM assesses if and how companies engage with indigenous peoples. Key Definitions: Indigenous peoples: Original inhabitants of a territory, with identities that are often distinct from dominant groups in national societies, and often among the most marginalized and vulnerable segments of a population. They can be subject to different types of risks and severity of impacts including loss of identity, culture, traditional lands, and natural resource-based livelihoods.

### 3.8.5 Involvement of Security Forces

Please indicate which statements hold true for all sites owned or operated where security forces are engaged.

- Our company tracks the human rights record of any party (public security forces, paramilitaries, local and national law enforcement, private security) that it is intending to work with
- Our operations consult regularly with host governments and local communities about the impact of their security arrangements on affected communities
- Our company consults with other companies, host country officials, and civil society regarding experiences with private security

- Our rules of conduct for security personnel (both employees and contractors) support human rights principles. Please add supporting documents:
- Our company monitors private security providers to ensure they fulfill their obligation to provide security in a manner consistent with the rules of conduct outlined by our company
- None of the options are true for all sites owned or operated by our company where security forces are engaged
- Not applicable. None of our owned or operated sites have security forces employed. Please provide explanations in the comment box below.
- Not known

Question rationale: In order to protect reputation and to minimize respective risks, companies employing security forces must ensure that their security forces respect human rights. Key definitions: Involvement of Security Forces – this refers to maintaining your company's safety and security within its operating framework while encouraging respect for human rights (security forces could be security hired/contracted with or without weapons). We are looking for statements which apply to your company regarding its security forces according to your company's own definition. References: The Voluntary Principles on Security + Human Rights: <http://www.voluntaryprinciples.org/> GRI G4-HR7 is relevant for this question.

### 3.8.6 Local Employment

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

- We have implemented a policy on employing local people. Please provide a brief description and a reference:
- We offer training for local unemployed people in order to make them fit for work at our operations. Please provide a short comment on these training programs.
- We report on the employment of local people at the operating site level
- We report on the share of local people in senior management positions at the operating site level
- We do not have business practices on employment of local people at operating sites for at least 80% of the company's owned or operated sites
- Not applicable. Please provide an explanation in the comment box below.
- Not known

Question Rationale: By improving local development opportunities, companies can contribute to local development and thereby strengthening their license to operate. When hiring local people, the company can have certain measures that favor the local population in place. With this question RobecoSAM assesses what measures are taken by the company to integrate the local population. Key Definitions: Local community - RobecoSAM does not define "local community". Please define "local community" as it makes sense in your context (e.g. geographic region, population density, etc.). Important is however, that "local" refers exclusively to people that live locally and does not include people that have moved to the area after obtaining employment.

### 3.8.7 MSA Social Impact on Communities

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).

## 3.9 Stakeholder Engagement

### 3.9.1 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:

Number of levels from the CEO:

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:

- 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>.

### 3.9.2 Stakeholder Engagement - Implementation

Please indicate the operational responsibilities as well as some examples of how your company's stakeholder engagement strategy is executed in the respective sections below. Please see the information button for an overview of the stakeholders that are accepted in this criterion.

#### OPERATIONAL RESPONSIBILITY & CAPACITY

- Which function is typically responsible for overseeing Stakeholder Engagement at your local operations?

- Local implementation of the group-wide Stakeholder Engagement policy/procedure is part of the annual performance review of the local operations' top managers, please specify:

- Top local managers receive training on capacity building and methods of engagement as specified in the Stakeholder Engagement policy/procedure. Please specify:

EXECUTION (Can be filled out even if first section has not been completed)

- Stakeholder profiles and a stakeholder maps are used as tools on the local level. Please provide examples of both profiles and maps from a representative local operation.

- At the representative local operation indicated above, please describe the process for categorizing stakeholders and identifying high-priority stakeholders:

- Based on your categorization of stakeholders as explained above, please provide two examples of stakeholders determined to be high-priority:

- Please briefly describe an interactive engagement (e.g. dialogue, partnership) with one of the high-priority stakeholders indicated above. Attach supporting reference (e.g. notes of town hall meeting):

- We do not have a function responsible for stakeholder engagement and do not use tools to categorize stakeholders at the local level
- Not applicable. Please provide explanations in the comment box.
- Not known

**Question Rationale:** RobecoSAM's question assesses if the Stakeholder Engagement strategy is implemented at the local level in a balanced manner. Companies need to assign clear responsibilities and ensure sufficient engagement capacity at their local operations. The application of suitable engagement tools and stringent definitions to identify local high priority stakeholders is needed to use the limited corporate resources

available for Stakeholder Engagement in an efficient way. **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:** 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. **Resources:** GRI G4-SO1 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>.

### 3.9.3 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:

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>.

### 3.9.4 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>	

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

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

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

- 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:

- 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

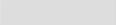
Please provide any other feedback that you might have related to the content of the questionnaire or the assessment process in the text box below.

### 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