RobecoSAM AG

Josefstrasse 218
CH-8005 Zurich

Phone +41 44 6531030
Fax +41 44 6531050
www.robecosam.com
assessments@robecosam.com

Company Name: MNX Test Company RobecoSAM

Registration Data:

Main contact person:

(Person to be contacted in the case of questions)

Function/position:

Department:

Address:

Town/city:

Zip:

Country:

Phone:

Fax:

E-mail:

Web:

DJSI 2018 - Test Companies CA

0 Company Information

0.1 Denominator - Production / Revenues

Please provide the following information for your organization. This information will be used throughout the questionnaire to normalize other reported data, as well as for research purposes by RobecoSAM. **Please provide information for all parts of this question.**

Reporting Currency

Based on your company's location, a reporting currency has been pre-selected for your company. This currency will be used throughout the questionnaire for consistency purposes, and will automatically be selected for questions asking for monetary data. If you would like to change the default currency, you can do so by changing the currency selection below. Unless otherwise specified, all monetary values should be reported in their absolute values.

❍ EUR - Euro

❍ USD - US Dollar

❍ AED - UAE Dirham

❍ AUD - Australian Dollar

❍ BMD - Bermudian Dollar

❍ BRL - Brazilian Real

❍ CAD - Canadian Dollar

❍ CHF - Swiss Francs

❍ CLP - Chilean Peso

❍ CNY - Yuan Renminbi

❍ COP - Colombian Peso

❍ CZK - Czech Koruna

❍ DKK - Danish Krone

❍ EGP - Egyptian Pound

❍ GBP - Pound Sterling

❍ HKD - Hong Kong Dollar

❍ HUF - Forint

❍ IDR - Rupiah

❍ ILS - New Israeli Sheqel

❍ INR - Indian Rupee

❍ JPY - Yen

❍ KRW - Won

❍ LKR - Sri Lanka Rupee

❍ MXN - Mexican Peso

❍ MYR - Malaysian Ringgit

❍ NOK - Norwegian Krone

❍ NZD - New Zealand Dollar

❍ PEN - Sol

❍ PHP - Philippine Peso

❍ PLN - Zloty

❍ QAR - Qatari Rial

❍ RUB - Russian Ruble

❍ SEK - Swedish Krona

❍ SGD - Singapore Dollar

❍ THB - Baht

❍ TRY - Turkish Lira

❍ TWD - New Taiwan Dollar

❍ ZAR - Rand

❍ PKR - Pakistan Rupee

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

❍ Production Volume (metric tonnes)

❍ Revenues

Company Data	Financial Year 2014	Financial Year 2015	Financial Year 2016	Financial Year 2017
Revenues Please indicate if figures are reported or constant currency: ❍ Constant Currency ❍ Reported Revenues				
FTEs				
Production Volume				

Question RationaleThe information asked in this question is required by RobecoSAM to normalize quantitative data provided in other questions and criteria (e.g. Operational Eco-Efficiency). Company data reported here may also be used to normalize other reported data in the questionnaire or may be used by RobecoSAM for research purposes. Key Definitions- Revenues: Please provide the revenues in your reporting currency, and indicate which currency you have used in the comment box. Please provide constant currency (foreign exchange adjusted) revenues if possible, as they eliminate the effect of fluctuations in foreign exchange rates and are thus a better indicator of business performance. However, reported revenues are also accepted - FTEs (Full Time Employee Equivalents): 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. Calculation must include full-time, part-time and contracted employees converted into full-time equivalents. Data Requirements- Please provide information for all parts of this question and ensure that the figures provided are consistent over four years as well as consistent with the figures (e.g. emissions) provided in the other questions. - Reporting currency: currency selected will be used throughout the questionnaire for consistency purposes, and will automatically be selected for questions asking for monetary data. - Unless otherwise specified, all monetary values should be reported in their absolute values. - If available for your industry, please select the appropriate normalization factor to be used for normalizing data reported in the "Operational Eco-Efficiency."

1 Economic Dimension

1.1 Corporate Governance

Corporate governance systems ensure that a company is managed in the interests of shareholders (including minority shareholders). On the one hand this includes checks and balances that enable the Board of Directors to have appropriate control and oversight responsibilities. Empirical evidence suggests that over a period of 5 years, the difference in return on equity between well-governed and badly-governed companies can be as much as 56% (source: GMI 2007). On the other hand management incentives have to be set in such a way that management interests are aligned with shareholders' interests. RobecoSAM's questions focus on board structure, composition of the board and related committees, board effectiveness and measures to ensure alignment with shareholders' long-term interests, which include transparency and the structure of executive remuneration as well as share ownership requirements.

1.1.1 Board Structure

This question requires publicly available information.

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

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

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

	Number of members
Executive directors	
Independent directors	
Other non-executive directors	
Total board size	

❍ **TWO-TIER SYSTEM (companies with a supervisory board)**

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

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

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

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

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

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

❍ We do not report this information

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

❍ Not known

Question RationaleAn effective board of directors, properly constituted, is the linchpin of good corporate governance. Boards are responsible for managerial performance, meeting the corporation's stated objectives, compliance with applicable laws and regulations, and protecting shareholder rights and interests. To assess the quality of a board's structure, we focus on its composition, its proportion of independent members, and its overall size, as empirical studies show that oversized boards are counter-productive to firm performance. We also assess the extent to which companies have made explicit statements about their definitions of, and requirements with respect to board members' independence. Key DefinitionsTypes of Boards: Companies can choose between one- and two-tier systems when answering the question. The descriptions below will help you identify which of these structures your company has in place. One-tier systems have a single board consisting of executive, non-executive and independent directors. It is possible that such boards only consist of independent directors or a combination of executive and independent directors. Most countries use a one-tier system. Two-tier systems have an executive board and a supervisory board, which is composed of non-executive or independent members and – in certain countries – employee representatives.Countries that commonly use two-tier systems include Austria, Denmark, Finland, France, Germany, Hungary, Norway, and The Netherlands. Sweden is an exception and should be classified as one-tier despite the presence of employee representatives on the board, employee representatives on such boards should be counted 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.). Independent directors are non-executive directors that are independent by meeting at least 4 of the 9 criteria (of which at least 2 of the 3 first criteria) listed below: - The director must not have been employed by the company in an executive capacity within the last five years. - The director must not accept or have a "Family Member who accepts any payments from the company or any parent or subsidiary of the company in excess of $60,000 during the current fiscal year or any of the past three fiscal years", other than those permitted by SEC Rule 4200 Definitions. - The director must not be a "Family Member of an individual who is, or during the past three years was employed by the company or by any parent or subsidiary of the company as an executive officer." - The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company's senior management. - The director must not be affiliated with a significant customer or supplier of the company. - The director must have no personal services contract(s) with the company or a member of the company's senior management. - The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company. - The director must not have been a partner or employee of the company's outside auditor during the past three years. - The director must not have any other conflict of interest that the board itself determines to mean they cannot be considered independent. Other non-executive directors are directors that are not executives but also do not qualify as independent as defined above. They are all other members of the board not already accounted in the executive and independent categories. They might be employed by the organization. Data Requirements- The type of board, the breakdown between the different types of directors, and the total board size must be filled out. - If the definition of independence at the company differs from RobecoSAM's definition given above, please adjust the number of independent directors in line with our definition and provide a comment in the comment box. - In the question part "Board Independence Statement" we also expect the statement to meet at least 4 out of 9 criteria of which at least 2 of the first 3. If this is not the case, than please indicate so. - In the question part "Board Independence Statement" we do allow you to refer to an established national or stock exchange Corporate Governance Code as long as this also meets our definition of independence. - All data in this question is expected to be publicly available. However, we will double check your comments to see if the definition of independence differs from ours. Public disclosure requirements: - Board structure (it must be determinable whether board members are executive directors, employee representatives, non-executive directors or independent directors) - Publicly available independence statement - Public reporting on the definition of independence used (i.e. if it is in-line with local or international standards corresponding to the definition used by RobecoSAM) - Public reporting on the target share of independent directors on the board ReferencesGRI G4-38 and GRI Standards 102-22 & 405-1 are relevant for this question.

1.1.2 Non-executive Chairman/Lead Director

This question requires publicly available information.

Is the board of directors/supervisory board headed by a non-executive and independent chairman and/or an independent lead director? Please indicate where this information is available in your **public reporting** or **corporate website**.

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

Question RationaleInternational consensus favors the separation of the roles of chairman and CEO. If the board of directors opts to appoint one person fulfilling both roles, it has to build in the necessary checks and balances to avoid a potential abuse of power. Companies headed by a joint chairman/CEO are expected to explain their reasons for this structure, have appointed a "lead independent director," and should provide a statement about the lead director's responsibilities. Key DefinitionsIf the company has an independent chairman, the number of calendar years this 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. Independent directors are non-executive directors that are independent by meeting at least 4 of the 9 criteria (of which at least 2 of the 3 first criteria) listed below: - The director must not have been employed by the company in an executive capacity within the last five years. - The director must not accept or have a "Family Member who accepts any payments from the company or any parent or subsidiary of the company in excess of $60,000 during the current fiscal year or any of the past three fiscal years", other than those permitted by SEC Rule 4200 Definitions. - The director must not be a "Family Member of an individual who is, or during the past three years was employed by the company or by any parent or subsidiary of the company as an executive officer." - The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company's senior management. - The director must not be affiliated with a significant customer or supplier of the company. - The director must have no personal services contract(s) with the company or a member of the company's senior management. - The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company. - The director must not have been a partner or employee of the company's outside auditor during the past three years. - The director must not have any other conflict of interest that the board itself determines to mean they cannot be considered independent. ReferenceGRI G4-39 and G4-34 are relevant for this question.

1.1.3 Diversity Policy

This question requires publicly available information.

Does your company have a **publicly available** board diversity policy that includes diversity factors such as gender, race, ethnicity, country of origin or nationality? Please indicate where this information is available in your public reporting or corporate website.

- ❍ Yes, our policy is publicly available and specifically includes the following:
  - ❏ Gender
  - ❏ Race or Ethnicity
  - ❏ Nationality or country of origin
- ❍ No, we do not have a publicly available diversity policy
- ❍ Not applicable. Please provide explanations in the comment box below.

❍ Not known

Question RationaleCorporate boards are tasked with monitoring companies' management teams on behalf of those companies' shareholders and other stakeholders. Boards are the direct representatives of these stakeholders and form one of the most important components of corporate governance. It is therefore important that the board members selected have the right experience and skills, are sufficiently independent, and act in the best interests of all stakeholders. Diversity adds value to the board, through differences in perspective and experience. Diverse boards will be able to assess problems from a broader point of view and are more likely to take into account the best interests of all stakeholders. Furthermore, studies have shown a positive correlation between gender diversity on boards and companies' financial performance. It can also be important for board members to have a broad and complementary range of skills, although boards' needs can differ across individual companies and industries depending on the existing and required skills of board members and the pool of qualified board members available when electing new board members. Key DefinitionsLocal corporate governance codes: Certain local corporate governance codes include guidance on diversity criteria. This can be accepted in this question if both of the following criteria apply: - The company publicly states in its annual report that it adheres with the local corporate governance code without exception OR clearly states what those exceptions are and that they do not include the diversity factors specifically ticked in the question, and - The local corporate governance code clearly indicates that the specific criteria ticked in the response are considered for the board nomination process. References G4-LA12 & G4-40 and GRI Standards 102-24 & 405-1 are relevant for this question.

1.1.4 Gender Diversity

This question requires publicly available information.

Please indicate the number of women on your company's board of directors/supervisory board and specify where this information is available in your **public reporting** or **corporate website**. If your company has a one-tier board structure, this figure includes: female executive directors, non-executive directors and independent directors. If your company has a two-tier board structure, this figure ONLY includes female independent directors and non-executive directors (this means that senior executives and employee representatives should not be included).

❍ Number of female directors:

❍ We do not report this information

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

❍ Not known

Question RationaleWe assess whether the board reflects the diversity of the workforce and marketplace, thereby ensuring that a variety of viewpoints are heard and factored into corporate decision-making. A commitment to diversity at all levels can help companies attract employees, create goodwill with consumers, and better compete in diverse markets globally, which in turn benefits long-term shareholder value. Gender diversity has been an important topic of discussion in recent years, and various academic studies have shown a correlation between gender diversity and corporate performance, for example in corporate governance (Adams and Ferreira, 2009) or company innovation (Deszö and Ross, 2012). Data RequirementsFor 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. 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). ReferencesThe 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 and GRI Standards 102-22,405-1 & 102-8 are relevant for this question.

1.1.5 Board Effectiveness

This question requires publicly available information.

How does your company ensure the effectiveness of your board of directors/supervisory board and the alignment with the (long-term) interests of shareholders? Please provide **public references** for each section of the table.

❍

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

❍ We do not report this information

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

❍ Not known

Question RationaleAn effective board of directors is vital for good corporate governance. Several studies have found that companies with specific procedures and practices designed to ensure the accountability of their board and a close alignment with shareholders' interests perform better than those that do not. We use the parameters in this question as a proxy for the overall effectiveness of the board. In addition to meeting attendance, the number of external directorships board members hold, and performance assessment, we ask for information on how board members are elected, as the frequency of election and structure of the process can affect the accountability of board members: when board members are elected individually and on an annual basis, shareholders are able to vote them off if they are concerned with their performance. If shareholders can frequently express their confidence in or concerns about board members, the board as a whole becomes more accountable. Key DefinitionsThis 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 board's performance. Such assessments are considered "regular" if the company clearly shows that there are guidelines to perform them at specific intervals (such as annually or every second year). Assessments are also considered regular if the company is carrying them out for the first time but with the explicit intention of conducting them regularly. It is considered best practice to carry out both types of assessments on a regular basis, although not necessarily annually. Annual election of board members refers to a procedure whereby each board member has to be re-elected at each annual general meeting for shareholders (as opposed to electing a member for multiple years). Individual election of board members refers to a procedure whereby each member is elected on an individual basis (as opposed to members being elected by slate). ReferencesCorporate Accountability Report "Does Corporate Governance Matter to Investment Returns?" by Jay W. Eisenhofer, Gregg S. Leving, ISSN 1542-9563 McKinsey Strategy & Corporate Finance "Toward a Value-Creating Board" by Conor Kehoe, Frithjof Lund, and Nina Spielmann GRI G4-41; G4-38; G4-43 & G4-44 are relevant for this question. -

1.1.6 Average Tenure

This question requires publicly available information.

Please indicate the average tenure of board members on your company's board of directors/supervisory board in years. If your company has a one-tier board structure, this figure includes all members (executive directors, non-executive directors and independent directors). If your company has a two-tier board structure, this figure ONLY includes independent directors and non-executive directors (e.g. exclude employee representatives). Please indicate where this information is available in your **public reporting** or **corporate website**.

- ❍ Average tenure of board members in years:
- ❍ We do not report this information
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Question RationaleCorporate boards are tasked with monitoring companies' management teams on behalf of those companies' shareholders and other stakeholders. Boards are the direct representatives of these stakeholders and form one of the most important components of corporate governance. It is therefore important that the board members selected have the right experience and skills, are sufficiently independent, and act in the best interests of all stakeholders. Board tenure reflects retention and continuity on one hand, and refreshment of skills and perspectives, and independence on the other. Research strongly supports the assertion that optimal board tenure is in the 7 to 12-year range, and that firm value declines as average tenure deviates therefrom. Data RequirementsTenure: the number of years a member has served on the board of directors. For example: if a director was appointed in March 2012, his tenure would be counted as 2017-2012=5 years. For two-tier boards: Employee representatives and senior executives should not be included in the calculation for two-tier boards, as they are not considered in the calculation of the total size of the supervisory board. For one-tier boards: All board members should be reported, including executive, independent and non-executive members. Public disclosure requirements: Average board tenure and/or individual tenure of each member of the board of directors. ReferencesSterling Huang. Board Tenure and Firm Performance. INSEAD Business School. May 2013. Canavan, et al. Board tenure: How long is too long? Directors & Boards. 2004. G4-38 is relevant for this question.

1.1.7 Board Industry Experience

This question requires publicly available information.

Please indicate the number of board members with relevant work experience in your company's sector according to GICS Level 1 sector classification (excluding executive members and employee representatives) and list the directors' names. Please indicate where this information is available in your **public reporting** or **corporate website**.

❍

Number of independent or non-executive members with industry experience (e.g., excludes executives):	
Please list the independent or non-executive directors included in the above count:	

❍ We do not report this information

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

❍ Not known

Question RationaleCorporate boards are tasked with monitoring companies' management teams on behalf of those companies' shareholders and other stakeholders. Boards are the direct representatives of these stakeholders and form one of the most important components of corporate governance. It is therefore important that the board members selected have the right experience and skills, are sufficiently independent, and act in the best interests of all stakeholders. This question focuses on industry and audit experience, two of the most important skill sets for setting strategy and effectively monitoring and evaluating management's performance. Key DefinitionsBoard Industry Experience: The member must have experience in the industry (based on GICS 1 classification below) in management, academia or research. GICS Level 1 sectors: - Energy - Materials - Industrials - Consumer Discretionary - Consumer Staples - Healthcare - Financials - Information Technology - Telecommunication Services - Utilities - Real Estate Executives and Employee Representatives: Board members who are executives or elected as employee representatives are not included. Data RequirementsPublic disclosure requirements: Number of independent or non-executive members of the board of directors with industry experience and/or public disclosure of the industry experience of each individual board member.

1.1.8 Executive Compensation - Success Metrics

This question requires publicly available information.

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

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

- ❏ **Financial Returns** (e.g. return on assets, return on equity, return on invested capital, etc.). Please list all metrics used for this category:

- ❏ **Relative Financial Metrics** (e.g. comparison to peers using metrics such as total shareholder return, Tobin's Q, growth, etc.). Please list all metrics used for this category:

❍ No, we do not have pre-defined corporate indicators for our CEO's variable compensation.

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

❍ Not known

Question RationaleUse of financial metrics to evaluate management performance have become ubiquitous as the benefits of aligning incentives with company performance have been established. RobecoSAM's research shows that use of revenue, operating profit, and EPS are common practice. Differentiation is now only observed in a few aspects, including use of return metrics (capital efficiency) and relative metrics which compare the company to peers. In this question, RobecoSAM aims to find out which corporate performance indicators are used to determine CEO variable compensation. Please include only metrics applied to the CEO. Key

DefinitionsSuccess metrics for variable CEO compensation: part of this question, any corporate performance indicators that are used to determine the CEO's variable compensation should be indicated. Please only include metrics that apply to the CEO's compensation, not metrics that are selectively used for other senior executives or specialist senior managers at a lower level (such as CFO or COO). Vesting period: please include vesting + mandatory holding period in the calculation Data Requirements Please only include metrics that apply to the CEO's compensation, not metrics that are selectively used for other senior executives or specialist senior managers at a lower level (such as CFO or COO). ReferencesGRI G4-51 and GRI Standard 102-35 are relevant for this question.

1.1.9 Executive Compensation - Alignment with Long-Term Performance

This question requires publicly available information.

Does your company have the following compensation structures in place to align with long-term performance? Please indicate where this information is available in your **public reporting** or **corporate website**.

❍ Yes, our company has guidelines on deferred bonus, time vesting, and performance period for the CEO’s variable compensation.
Deferral of Bonus for Short-term CEO Compensation
Is a portion of the CEO’s short-term incentive deferred in the form of shares?
Please indicate the percentage of the short-term bonus deferred in the form of shares:

Performance Period for Variable CEO Compensation
What is the longest performance period applied to evaluate variable compensation(based on predefined targets, either relative or absolute), covered in your executive compensation plan? Is there a clawback policy in place? Please note that compensation that only is time vested is not considered as performance based compensation in this part of the question.
Please indicate the longest performance period covered by your executive compensation plan:

❏ We have a clawback provision in place. Please specify:

Time Vesting for Variable CEO Compensation
Please indicate the longest time vesting period for variable CEO compensation:

❍ No, we do not have a performance-based variable compensation system.

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

❍ Not known

Question RationaleBoth financial and non-financial metrics are becoming increasingly important in determining variable compensation for executive management and more specifically the CEO. In this question, we assess time vesting and performance periods that are used for determining the CEO’s variable compensation. A longer vesting period ensures that the interests of management and the long-term interest of shareholders are better aligned. Additionally, we assess if the short-term bonus is deferred in shares. Economic alignment of management with the long term performance of the company is an essential component of executive compensation. This alignment can be achieved in several ways, including deferral of short term compensation, time vesting and long term performance periods. Alignment with long term performance is particularly important during periods of short CEO tenure, as the risk of short-termism increases. For example, in 2009, CEO’s of S&P 500 companies held their position for an average of just 7.2 yrs. This has subsequently increased to 10.8 years in 2015 as the economy recovered and turnover declined, but the risk of a reversion remains. (Matteo Tonello, The Conference Board, Inc., 2016). A longer vesting period ensures that the interests of management and the long-term interest of shareholders are better aligned. Key Definitions Deferred shares: refer to the percentage of the short-term bonus paid out in deferred shares instead of cash. The company can choose to pay-out the annual short-term bonus in deferred shares to the CEO and other executive directors which is seen as a best practice. Performance period: This refers to a performance-based pay-out structure of variable compensation for the cur-rent period x which is dependent on achieving targets in the following periods (x+1, x+2, x+3 , etc.). Please note that option- and stock-based compensation for which the number of options or stocks rewarded is not dependent on future performance do not count as performance vesting but are considered as time vesting. Example: “The actual number of shares that may become earned and payable under the awards will generally range from 0% to 200% of the target number of units based on achievement of the specified goals over a two-year period." A clawback provision: is a provision in the incentive plan that enables the company to withhold 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 future pay-out is independent of the coming year's performance. If all long-term incentives are based on future performance, the same figure should be given for the longest performance period and the longest time vesting period. We accept the total number: the sum of the vesting period and the required holding period. Data requirementsIn this question, RobecoSAM assesses the time vesting and performance periods as well as whether the company has a clawback provision in place. In addition, we asses if the short-term bonus is deferred in shares. The question applies to CEO compensation only. ReferencesGRI G4-51 and GRI Standard 102-35 is relevant for this question.

1.1.10 Management Ownership

This question requires publicly available information.

Do your company's CEO and other executive committee members hold company shares? Please note that the shares included in the calculation should not be hedged or the personal financial risk of holding the shares otherwise removed. Please also indicate where this information is available in your **public reporting** or **corporate website**.

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

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

❍ No, company CEO and other executive officers do not hold company shares

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

❍ Not known

Question RationaleAs corporate governance systems aim to ensure that a company is managed in the interests of its shareholders, in this question we assess whether the company’s CEO and other executives have stock ownership. Academic research suggests that stock ownership by senior management is positively correlated to financial performance. Key DefinitionsEconomic interest in shares held: the shares included in the calculation should not be hedged or the personal financial risk of holding the shares otherwise removed. Data requirementsThe question assesses if the CEO and/or other executive managers have stock ownership of the company. Public disclosure requirements: Shareholdings of the Chief Executive Officer and of all other members of the executive committee. ReferencesAcademic research (e.g. Bhagat and Bolton 2008) shows that stock ownership of senior management is positively related to future operating profit. Other research includes: - Core & Larcker (2000). Performances consequences of mandatory increases in executive stock ownership. - Gugler, Mueller, & Yurtoglu (2008). The Effects of Ownership Concentration and Identity on Investment Performance: An International Comparison

1.1.11 Management Ownership Requirements

This question requires publicly available information.

Does your company have specific stock ownership requirements for the CEO and other members of your executive committee? Please indicate where this information is available in your **public reporting** or **corporate website**.

❍ Yes, there are specific requirements in place. Please indicate at which levels this exist and indicate the share ownership requirements as a multiple of the annual base salary.

❏ The CEO has to build up a share ownership of

times the annual base salary

- ❑ Other members of the executive committee besides the CEO have to build up a share ownership of

  times the annual base salary

- ❍ No, there are no share ownership requirements.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Question RationaleAs corporate governance systems aim to ensure that a company is managed in the interests of its shareholders, in this question we assess whether there are stock ownership guidelines in place for the company's CEO and other executives. Academic research (e.g. Bhagat and Bolton 2008) suggests that stock ownership by senior management is positively correlated to future operating profit. Data RequirementsThe question assesses if there are explicit requirements indicating that the CEO and/or other executive managers are required to build up share ownership equivalent to a specific multiple of their annual base salary. Public disclosure requirements: Share ownership requirements for the Chief Executive Officer and for all other members of the executive committee. ReferencesAcademic research (e.g. Bhagat and Bolton 2008) shows that stock ownership of senior management is positively related to future operating profit. Others: - Core & Larcker (2000). Performances consequences of mandatory increases in executive stock ownership. - Gugler, Mueller, & Yurtoglu (2008). The Effects of Ownership Concentration and Identity on Investment Performance: An International Comparison

1.1.12 Government Ownership

This question requires publicly available information.

Please indicate whether individual governmental institutions own more than 5% of the total voting rights of your company and if yes, whether golden shares exist for them. Government ownership of 5% or less of the voting rights need not be reported. Please also indicate where this information is available in your **public reporting** or **corporate website**. For additional information, please see the information button.

- ❍ Yes, individual governmental institutions have more than 5% of the voting rights.
  Please provide the total percentage of government ownership (sum of % of individual governmental institutions owning more than 5% of voting rights)

  Please provide details for the government ownership (e.g. calculation, members, organizations etc. if available):

  Golden Shares for Governmental Institutions
  Does your company have golden shares for governmental institutions?
  - ❍ Yes, our company has golden shares for governmental institutions.
  - ❍ No, our company doesn't have any golden shares for governmental institutions.
- ❍ No governmental institutions own more than 5% of the total voting rights
- ❍ No, we do not report this information
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Question RationaleAs corporate governance systems aim to ensure that a company is managed in the interests of its shareholders, in this question we assess if a government has voting rights of more than 5% and has golden shares at the company. Academic research (e.g. Goldeng et. al., 2008 or Chen et. al., 2017) suggests that companies without government ownership perform better than companies with government ownership. Key DefinitionsGovernment Ownership: For the definition of government institutions and ownership, we adopt the Organization for Economic Co-operation and Development (OECD) definition (2005): "Enterprises where the state has significant control through full, majority, or significant minority ownership. In this definition we include state owned enterprises (SOEs) which are owned by the central or federal government, as well as SOEs owned by regional and local governments." We exclude the following organizations to be considered governments: Government pension funds, asset management funds, development banks, state-enabled enterprises. Golden Shares for Governments: A type of share that gives its shareholder veto power over changes to the company's charter. A golden share holds special voting rights, giving its holder the ability to block another shareholder from taking more than a ratio of ordinary shares. Data requirementsGovernment ownership requirements: Holding companies that own stakes higher than 5% in other companies, and in turn are majority owned by a government or governmental institutions should be reported in this question. For example, a holding company (Company A) is 70% government owned. Company A owns 40% of the voting rights in Company B. Company B should report 40% government ownership in this question. Public disclosure requirements: - Total percentage of government ownership (sum of % of individual governmental institutions owning more than 5% of voting rights) or disclosure of all individual governmental institutions owning more than 5% of voting rights. - Golden shares for governmental institutions (only if the corresponding option is marked). References- Goldeng, Grünfeld, & Benito (2008), The Performance Differential between Private and State Owned Enterprises: The Roles of Ownership, Management and Market Structure. - Chen, Ghoul, Guedhami, & Wang (2017), Do state and foreign ownership affect investment efficiency? Evidence from privatizations.

1.1.13 Family Ownership

This question requires publicly available information.

Please indicate whether (founding) family members, personally or through other companies or organizations, individually have more than 5% of the voting rights of your company. Please also indicate where this information is available in your **public reporting** or **corporate website**. For additional information, please see the information button.

❍ Yes, (founding) family members individually own more than 5% of the voting rights.
Total % of voting rights of the company:

Please provide details for the family ownership (e.g. calculation, members, organizations etc. if available):

❍ No, (founding) family members individually do not have more than 5% of the voting rights.

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

❍ Not known

Question RationaleAs corporate governance systems aim to ensure that a company is managed in the interests of its shareholders, in this question we assess if one or several individuals of the (founder) families are ultimate owners and have more than 5% of the voting rights. Academic research (e.g. Eugster & Isakov, 2016 or Corstjens, Peyer & Van der Heyden, 2006) suggests that family ownership is positively correlated to future operating profit. Key DefinitionsFamily ownership: (Founding) family members, personally or through other companies or organizations, have combined more than 5% of the voting rights of your company. Data requirementsTotal % of voting rights of (founding) family members, personally or through companies/organizations. Public disclosure requirements: - Total percentage of family ownership (sum of % of individual (founding) family members owning more than 5% of voting rights) or disclosure of all individual (founding) family members owning more than 5% of voting rights. References- Credit Suisse (2017), The CS Family 1000 - Eugster & Isakov (2016), Founding family ownership, stock market performance and agency problems. - Corstjens, Peyer & Van der Heyden (2006), Performance of Family Firms: Evidence from US and European firms and investors.

1.1.14 Dual Class Shares

This question requires publicly available information.

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

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

Voting rights per 1 share	Votes per share	Amount of Shares	Voting Power (= Votes per share x Amount of Share)
No vote	0		0
One vote	1		
Other, please specify the number of votes per share:			
Other, please specify the number of votes per share:			
Other, please specify the number of votes per share:			
Total	-		

❍ We do not report this information.

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

❍ Not known

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

1.1.15 Disclosure of Median or Mean Compensation of all Employees & CEO Compensation

Additional credit may be granted for publicly available evidence.

Please provide the annual compensation for the Chief Executive Officer and the median of the annual compensation of all other employees as well as the ratio between the two. If you are unable to provide the median, please provide figures for total mean compensation and the ratio using the mean. The currency provided should remain consistent for all figures. Please provide supporting evidence only if this information is available in your **public reporting** or **corporate website.**

❍

CEO Compensation	Total CEO Compensation	
Employee Compensation	Median Employee Compensation	Mean Employee Compensation
Please indicate the total annual compensation of the Chief Executive Officer (or any equivalent position): *Total compensation includes fixed and variable compensation as well as all other parts of compensation which are required to be included in total remuneration reporting according to national accounting standards*		
Please indicate either median or mean annual compensation of all employees, except the Chief Executive Officer (or any equivalent position):		
The ratio between the total annual compensation of the Chief Executive Officer and the mean or median employee compensation: *CEO compensation divided by the mean or median employee compensation*		
The currency used in the table:		

❍ We do not track the ratio of the median or mean employee compensation or the total annual compensation of the Chief Executive Officer

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

❍ Not known

Question RationaleIn the aftermath of the global financial crisis, many countries have implemented or are planning to implement reforms regarding the transparency of executive compensation. Transparency is vital to restore trust among shareholders, employees, customers and other stakeholders, and hence to improve corporate reputation. Companies that are taking a proactive approach to align their reporting with this global trend and improve disclosure about executive compensation will be in a better position to fend off criticisms than those that are not. In addition to complying with new regulations, transparent reporting on CEO compensation and the mean or median compensation of other employees provides a basis for understanding the "pay gap" and addresses concerns from investors and stakeholders about whether or not executive compensation is justified. In this question, we assess whether companies (including non-US based companies) are able to disclose this information. The Dodd-Frank Wall Street Reform and Consumer Protection Act (Pub.L. 111-203, H.R. 4173) is a federal statute in the United States that was signed into law by President Barack Obama on July 21, 2010. The Dodd-Frank Act clearly states that, in terms of CEO compensation disclosure, a company will be obliged to disclose to the shareholders: the median of the annual total compensation of all employees of the issuer, except the chief executive officer (or any equivalent position), the annual total compensation of the chief executive officer, or any equivalent position, and the ratio of the amount of the medium of the annual total with the total CEO compensation.
Key DefinitionsSalary: It is defined here as the total annual compensation including all bonuses but excluding pension benefits and fringe benefits. Total annual compensation: It is defined here as the total compensation including all bonuses but excluding pension benefits and fringe benefits. Median of the total annual compensation of all employees: It is defined according to the general mathematical definition of median: the median of a sequence is the middle number when sorting all numbers from low to high. This is different from the mean of the total annual compensation of all employees since the mean of a sequence of numbers is calculated by adding up all the numbers in a sequence and dividing this total by the number of entries in the sequence. In this question, either the median or the mean may be provided; it is not necessary to provide both. The ratio should be calculated as the Total CEO Compensation divided by the Median OR Mean employee compensation (i.e. the reported figure should be the multiple of the employee compensation). Data RequirementsWhile we expect the figure to cover the entirety of a company's global operations, for this question, companies may make cost-of-living adjustments to the compensation of employees residing in a jurisdiction different from that of the CEO, provided that these adjustments are applied to all such employees included in the calculation, and that these adjustments are explained in the company comment section, and the raw, unadjusted data is also provided in the company comment section. Disclosure requirements for partially public question. Additional credit will be

granted for relevant publicly available evidence covering one of the following aspects of this question: - Annual compensation of Chief Executive Officer and median (mean) annual compensation of all employees except the Chief Executive Officer (or any equivalent position). - Ratio between the total annual compensation of the Chief Executive Officer and the median (mean) employee compensation. ReferencesThe Dodd–Frank Wall Street Reform and Consumer Protection Act (Pub.L. 111-203, H.R. 4173), www.gpo.gov/fdsys/pkg/BILLS-111hr4173enr/pdf/BILLS-111hr4173enr.pdf (p. 529) GRI G4-54 and GRI Standards 102-38 are relevant for this question.

1.1.16 MSA Corporate Governance

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

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

1.2 Materiality

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

1.2.1 Material Issues

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

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

	Material Issue 1	Material Issue 2	Material Issue 3
Material Issue Please specify your material issue:	Please select the category your material issue belongs to: ❍ Business ethics ❍ Climate strategy ❍ Community engagement ❍ Corporate governance ❍ Environmental management ❍ Human capital management ❍ Human rights ❍ Impacts from products & services ❍ Innovation ❍ Long term economic trends/issues ❍ Long term environmental trends/issues ❍ Long term social trends/issues ❍ Occupational health & safety ❍ Risk and crisis management ❍ Other (please specify above)	Please select the category your material issue belongs to: ❍ Business ethics ❍ Climate strategy ❍ Community engagement ❍ Corporate governance ❍ Environmental management ❍ Human capital management ❍ Human rights ❍ Impacts from products & services ❍ Innovation ❍ Long term economic trends/issues ❍ Long term environmental trends/issues ❍ Long term social trends/issues ❍ Occupational health & safety ❍ Risk and crisis management ❍ Other (please specify above) ❍ No material issue identified	Please select the category your material issue belongs to: ❍ Business ethics ❍ Climate strategy ❍ Community engagement ❍ Corporate governance ❍ Environmental management ❍ Human capital management ❍ Human rights ❍ Impacts from products & services ❍ Innovation ❍ Long term economic trends/issues ❍ Long term environmental trends/issues ❍ Long term social trends/issues ❍ Occupational health & safety ❍ Risk and crisis management ❍ Other (please specify above) ❍ No material issue identified
Business Case Please provide a brief rationale for why this issue is material to your business:			
Business Impact Please select the type of impact this material issue has on your business (cost/revenue/risk):	❍ Cost ❍ Revenue ❍ Risk	❍ Cost ❍ Revenue ❍ Risk	❍ Cost ❍ Revenue ❍ Risk
Business strategies Please specify your primary business strategies, initiatives or products that address this issue:			

	Material Issue 1	Material Issue 2	Material Issue 3
Long-Term Target/Metric Do you have a long-term target or metric to measure your progress on this issue in a systematic way? Please specify this target or metric if available:			
Target Year Please specify the year for the long-term target			
Executive Compensation Is this metric or target used to determine the compensation of executive committee member(s)? If yes, please specify how this metric is used.			

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

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

❍ Not known

Question RationaleLeading companies are increasingly focusing on the most material topics that drive their long-term value creation. These issues can cover economic, environmental and social issues, and they are key drivers for a company's long-term business performance. The first question of this criteria assesses whether companies have conducted a materiality analysis of the most important issues driving long-term value creation and whether they are able to convincingly link these issues to their business performance.   Companies are asked to make a business case and therefore should focus on those economic, environmental, or social issues that are most important or impactful for the business performance of the company. Companies should indicate which of the three value drivers are impacted by these issues (revenues, costs, or risk), and what strategies, products or initiatives the company has that are linked to these issues. In order to ensure that the company is managing its performance in relation to these issues over the long-term, the question asks which long-term targets/metrics that company uses to measure its performance over time and whether the company has linked its executive compensation to these issues. Key DefinitionsMaterial Issue: A material issue is a sustainability factor that can have a present or future impact on the company's value drivers, competitive position, and therefore on long-term shareholder value creation. Materiality Assessment: A materiality assessment is an approach to identify critical economic, environmental and social issues which have a significant impact on the company's business performance. Materiality Assessment Frequency: RobecoSAM expects companies to conduct a materiality assessment at least every 5 years and to report the results in at least one of the two most recent Annual or Sustainability reports. Data Requirements1. Material Issue RobecoSAM's expectations: - Companies have conducted a materiality analysis and identified the most important issues driving long-term performance. - Companies clearly define the three most material economic, environmental or social issues driving long-term value creation. Not acceptable: - Purely financial metrics/issues (net profit, cash flow, earnings per share, product sales). - Operational business metrics/issues (e.g. market expansion, efficient use of capital, operational excellence). - General issues without a description of the specific sub-issues that might impact the company's performance (e.g. macroeconomic conditions, long-term shareholder value). Please note that companies that do not provide an acceptable material issue do not receive points for any of the sub-questions related to that material issue. 2. Business Case RobecoSAM's expectations: - The business case should contain the following information: - A clear link between the material issue and the business case. - Clear explanation of why the issue is material to the company's performance in terms of cost/revenue/risk (e.g. cost savings, revenue generation, operational risks with direct impact on financial performance). Not acceptable: - The business case is not linked to the material issue. - The Business case does not link the material issue to the company's performance in terms of costs, revenues or risks. - The business case is describing the material issue and its importance for society / the environment but does not provide information on why the issue is relevant to the company's performance (e.g. impact of global warming on society). 3. Business Strategies RobecoSAM's expectations: - The company provides a clear explanation of the strategies, initiatives, or products or services through which it addresses the material issue. Not acceptable: - Strategies, initiatives, or products or services that do not directly address the material issue. - Strategies that are not clearly described (e.g. human resources-oriented management). - Description of the current situation without providing the strategies or products to address this situation. - Provision of a target instead of a strategy, initiative or product (e.g. zero fatalities or injuries). 4. Long-term Metric Target Year RobecoSAM's expectations: - The metric or long-term target is linked to the material issue. - The metric or long-term target and how it is being used are clearly described.

- The time horizon of the long-term target should be at least three years. Indicating the current reporting year as target year is acceptable if: - If the company's long-term target is by necessity, ongoing, (such as zero fatalities) please indicate the current year as target year and explain in the company comment section. - The current reporting year (e.g. 2017) corresponds to the long-term target's finishing year. Not acceptable: - Targets/metrics are not linked to the material issue. - Vague targets or targets whose progress cannot be measured (e.g. ensure a good working environment, reduce workplace accidents). - Targets are short-term (less than 3 years). 5. Executive Compensation RobecoSAM's expectations: - The metric or target used for determining executive compensation is clearly defined and linked to the material issue. - The executive compensation is linked to the performance on the material issue, metric or target (e.g. as part of an executive scorecard). - There is a clear indication that the performance on the provided material issue, target or metric is linked to the compensation of the executive management, not only of the respective line managers. Not acceptable: - The executive compensation is linked to the company's general CSR policy or the company's environmental performance. - The metric/target is used for determining management performance but there is no explanation of how performance is linked to executive compensation. - The metric/target indirectly contributes to the company's general financial performance metrics (e.g. executive compensation is linked to EBIT, as improved operational eco-efficiency reduces operational costs and therefore increases EBIT). For additional information, please the RobecoSAM webcast on this topic. ReferencesGRI G4-19, G4-21 & G4-2 section 2 and GRI Standards 102-47, 103-1 & 102-15 are relevant for this question.

1.2.2 Materiality Disclosure

This question requires publicly available information.

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

❍ Yes, we publicly disclose this information. Please indicate the information you report on and indicate where this is available in your public reporting.

  ❏ We publicly disclose our materiality analysis, including the most material issues and a description of the process.

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

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

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

❍ Not known

Question RationaleThe purpose of this question is to assess the extent to which companies are disclosing their materiality analysis and progress towards established targets or metrics. We are looking for the following evidence in the public domain: - The process is described - The material issues are identified - The material issues are prioritized - External stakeholders are included in the process - Targets for the material issues - Progress towards achieving the targets DefinitionMateriality: Any factor that can have a present or future impact on value creation and therefore the financial performance of the company over time. These could be economic, environmental, or social in nature. Data RequirementsCopy of, or link to: Company website, annual report, sustainability report, other public communication ReferencesGRI G4-19, G4-21 & G4-2 section 2 and GRI Standards 102-47, 103-1 & 102-15 are relevant for this question.

1.3 Risk & Crisis Management

Effective risk and crisis management is vital for long-term financial planning and organizational flexibility. Since the recent financial crisis, it has gained particular importance. Companies need to implement internal control processes to comply with existing regulations and proactively develop the control mechanism. RobecoSAM's questions focus on some structural and key elements of the risk management system, such as group-wide uniformity, risk definition, risk visualization, and risk response strategies. Additionally, we perform a real-time check to assess the system with our internal MSA (Media and Stakeholder Analysis).

1.3.1 Risk Governance

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

❍

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

- ❏ Number of non-executive members of board of directors/supervisory board with expertise in (enterprise) risk management. Please specify number of non-executive directors:
- ❏ 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 RationaleFor a company's risk management procedures to be effective, risk awareness, concern and management have to stem from the company's senior management and board of directors. While overall responsibility for risk management lies with the board of directors, it is the senior management team's duty to translate the strategic direction set by the board into appropriate policies and procedures and to put in place an effective means of executing and implementing those policies. To ensure that the policies are consistent with the risk tolerance of the company's shareholders, they should be approved by the board. Key Definitions & Data Requirements Under highest responsible person or committee the name and position of the person or body with the respective responsibilities should be indicated. Examples of responsible people or committees include: Chief Risk Officer, Risk Committee, Internal Audit and Chief Compliance Officer. Given that the CEO has ultimate responsibility for all aspects of a company's operations, CEO is not accepted here. 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. Here, companies should enter the highest ranking individual or body in the organization that is responsible for determining the appropriate risk level of the organization, which in most cases would be the Chief Risk Officer or the highest ranking committee in the company responsible for risk management. Risk monitoring & reporting 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 and belongs to the company's 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. ReferencesGRI - G4-35 & G4-36 and G4-45 & G4-46 and GRI Standards 102-19 & 102-20 and 102-29 & 102-30 are relevant for this question.

1.3.2 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 evidence.

- ❍ ❏ Yes, on changes in financial risks, such as exchange and interest rates
  - ❏ Yes, on climate change risks
  - ❏ Yes, on changes in water availability or water quality
  - ❏ Yes, on other risks (e.g. operational risks, market risks, strategic business risks, compliance risks). **Please specify** which risks and provide supporting evidence of the sensitivity analysis:
- ❍ No, we do not perform sensitivity analysis and stress testing at the group level.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Question RationaleEffective risk and crisis management is vital for long-term financial planning and organizational flexibility. Companies need to implement internal control processes to comply with existing regulations and be proactive in developing their control mechanisms. To better capture more extreme versions or more uncommon types of risks in addition to market or price risk, robust sensitivity analysis and stress testing should be performed. Key DefinitionsSensitivity 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. Financial risks: Risks that arise from exposure to financial markets. Examples: - Credit risks: uncertainty about whether the counterparty to a transaction will fulfill its contractual obligations. - Liquidity risk: Risk of loss when selling an asset at a time when market conditions make the sales price less than the underlying fair value of the asset. - Market risk: Uncertainty about market prices of assets (stocks, commodities, and currencies) and interest rates Non-financial risks: Risks that arise from the operations of the organization and from sources external to the organization. Examples: - Operational risk: Risk that human error of faulty organizational processes will result in losses. - Solvency risk: Risk that organization will be unable to continue to operate because it has run out of cash. - Regulatory risk: Risk that regulatory environmental will change, imposing costs on the firm or restricting its activities. - Governmental or political risk (including tax risk). Risk that political actions outside a specific regulatory framework, such as increases in tax rates, will impose significant costs on an organization. - Legal risk: Uncertainty about the organization’s exposure to future legal action. - Model risk: Risk that asset valuations based on the organization’s analytical models are incorrect. - Tail risk: Risk that extreme events (those in the tails of the distribution of outcomes) are more likely than the organization’s analysis indicates, especially from incorrectly concluding that the distribution of outcomes is normal. - Accounting risks: Risk that the organization’s accounting policies and estimates are judged to be incorrect

1.3.3 Emerging Risks

This question requires publicly available information.

Please indicate two important long-term (3-5 years+) emerging risks that your company identifies as having the most significant impact on the business in the future, and indicate any mitigating actions that your company has taken in light of these risks. For each risk, please provide supporting evidence from your **public reporting or corporate website** 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				

❍ We do not report on long-term, emerging risks.

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

❍ Not known

Question RationaleIt is important for investors to understand the long-term risks that companies face and companies' awareness of the impacts of these risks on their business and any mitigating actions that they may be taking in response to such risks - beyond the ongoing operational risks reported by most companies. In disclosing these risks to investors, companies show their ability to plan effectively for long-term risks. Reporting on long-term risks, their impacts on their business and the mitigating actions they are taking can improve investors' confidence in management's ability to plan effectively for long-term challenges and therefore may make the company a more attractive long-term investment. Key Definitions The focus should lie on the most significant emerging risks that are expected to have a long term impact on the company and that are explained in public disclosures. Risks that are considered to be acceptable here include any newly identified risks that are expected to have a long-term impact on the company's business or on the industry, although in some cases they may have already begun impacting the company's business today. In this question, we are not looking for ongoing operational, reputational, legal or regulatory risks. Impact on the business: it is not expected that a precise financial impact of these risks on the business can already be calculated or estimated, but rather a convincing description of how these emerging risks could impact the business, and therefore its financial results, over time. The focus of the question is on longer-term emerging risks, i.e. those unlikely to have a significant impact on the company for at least three to five years, but potentially may have begun to have consequences for the company today. In addition, because the disclosure of long-term emerging risks (beyond operational risks commonly reported by companies or required by regulators) is so important for long-term investors, the risks provided in this question should correspond to risks that are disclosed publicly (either in the annual report or in the company's sustainability reporting). Even if the description in the questionnaire differs from, 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. Data RequirementsThis question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g. annual report, sustainability report, integrated report, company publications..) or corporate website. Risks and their impact on the company's business should be specific. For example, long-term risks like macroeconomic developments should be described in the context of the business environment that the company operates in (i.e. the specific regulations or laws that may be introduced) and the impact on the company should be specific (i.e. not simply the description of the overall impact on the industry). ReferencesG4-2; G4-EC2 & G4-SO3 are relevant for this question.

1.3.4 Risk Culture

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

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

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

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

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

❍ 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 DefinitionsRisk management metrics: It refers to any risk management measures that may be part of an individual's performance review, or any goal that affects compensation tied to reducing risk, including measures to reduce occupational health and safety incidents or environmental risks. Risk management: In the HR review process, this can include any element of risk performance (including avoidance of risks) that is included in the review of employee performance. Measures for reporting risks: It should be more than whistle-blowing mechanisms. Rather, these should be mechanisms that allow employees to report potential incidents that could occur, based on their experience. This can in turn be used in order to improve risk management and monitoring.

1.3.5 MSA Risk & Crisis Management

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

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

1.4 Codes of Business Conduct

1.4.1 Codes of Conduct

This question requires publicly available information.

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

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

- ❑ Corruption and bribery
- ❑ Discrimination
- ❑ Confidentiality of information
- ❑ Conflicts of interest
- ❑ Antitrust/anti-competitive practices
- ❑ Money-laundering and/or insider trading/dealing
- ❑ Environment, health and safety
- ❑ Whistleblowing

❍ No group-wide codes of conduct

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

❍ Not known

Question RationaleCodes 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. Data RequirementsPlease 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). ReferencesGRI G4-56 & G4-58 and GRI Standard 102-16 & 102-17 are relevant for this question.

1.4.2 Coverage

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

❍

% relative to total number of:	Coverage	Written Acknowledgement	Training Provided
Employees			
Contractors / Suppliers / Service Providers			
Subsidiaries			
Joint ventures (including stakes below 51%) ❑ Not applicable. We do not have any joint ventures.			

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

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

❍ Not known

Question RationaleIn 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 DefinitionsCoverage: Indicates that the party (employee, supplier, etc.) is required to comply with the company's code of conduct. Written Acknowledgement: Indicates that the party (employee, supplier representative, etc.) has read and signed a document acknowledging that they understand and will comply with (or be responsible for ensuring that their organization complies with) the company's code of conduct. Training Provided: Indicates that the company has provided training to the party (employee, supplier representative, etc.) to ensure that they adequately understand and are able to comply with (or create systems to ensure that their organization complies with) the company's code of conduct. Joint ventures: RobecoSAM considers JV's to be two entities coordinating to attain a common goal and contributing resources (financial or other) towards that goal. We are assessing whether the company covers the imposing of the Code of Conduct for any of its joint ventures. The coverage asked for in this question is the scope explicitly indicated in the code of conduct itself; that is, it should be indicated in the policy to what extent the policy (or connected policies such as a supplier code of conduct with identical content) covers employees, suppliers, etc. Data RequirementsEmployees group-/worldwide: % in terms of total headcount. - Coverage: count of employees covered / total headcount - Written acknowledgement: count of employees that have signed acknowledgement / total headcount - Training Provided: count of employees / total headcount Contractors/Suppliers/ Service providers, Subsidiaries, Joint Ventures: % in terms of total count of organizations. - Coverage: count of organizations covered / total number of organizations - Written acknowledgement: count of organizations with signed acknowledgement / total number of organizations - Training Provided: count of organizations where training has been provided / total number of organizations 3 year time requirement: In order to be included in the count of those with written acknowledgement and having received training, the acknowledgment must have been signed and the training received in the past three years. ReferencesGRI G4-SO4 and GRI Standard 205-2 are relevant for this question. Please also refer to the Business Principles for Countering Bribery, an initiative of Transparency International and Social Accountability International.

1.4.3 Corruption & Bribery

This question requires publicly available information.

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

❍ Yes, our group-wide anti-corruption and bribery policy is publicly available and specifically includes the following:
  - ❏ Bribes in any form (including kickbacks) on any portion of contract payments or soft dollar practices
  - ❏ Direct or indirect political contributions
    - ❏ Political contributions publicly disclosed. Please indicate web address:
  - ❏ Charitable contributions and sponsorship
    - ❏ Charitable contributions and sponsorship publicly disclosed. Please indicate web address:

❍ No, anti-corruption & bribery policy

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

❍ Not known

Question RationaleCorruption and bribery are economic crimes that are consistently harmful to a company's intangible assets (such as its reputation, staff morale, or business relationships). Companies doing business in countries with weak anti-corruption and bribery laws are exposed to additional reputational and legal risks.Evidence of corrupt practices can result in a company's exclusion from contracts financed by institutions that blacklist bribe suppliers (for example, the World Bank's list of debarred firms), potentially affecting the company's future earnings. Due to the additional types of risk that corruption introduces, it creates uncertain consequences for investors, and therefore increases the risk premium a company must pay for debt or equity.

This question assesses the anti-corruption and bribery policy a company has in place to complement legal requirements (or to compensate for the lack of such requirements in certain countries). Because political and charitable contributions can be used as subterfuge for bribery, they should be explicitly covered by the anti-corruption policy and should be publicly disclosed. Key DefinitionsKickback: A kickback refers to a share of misappropriated funds one organization pays another in a case of corrupt bidding. This can occur in a business context or in any other situation in which people are entrusted to spend funds that do not belong to them. In this context, a company would win a contract in a public bidding process even if its provided quote exceeds the market price or best offer. For the benefit of winning the contract, the provider of the service then pays a kickback (for example, the difference between the overvalued and the actual market price, or part of this difference) to the buyer. Soft dollar: The term soft dollar is used in the finance industry and refers to in-kind payments made by a money manager (a fund, investor, etc.) to its service providers. Instead of paying the service providers with cash (i.e. hard dollars), the investor pays in-kind (i.e. with soft dollars) by passing on business to its service providers. Political contributions and charitable donations: This question specifically considers contributions and donations that act as a means of bribery and corruption, and this needs to be explicitly addressed in the attached policies. In the context of this question, disclosure on details of contributions and donations is only considered for topics that are specifically covered in the relevant policy. Other aspects related to political contributions and charitable donations that are not linked to bribery or corruption are addressed in other parts of the questionnaire. Data RequirementsThis question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g. annual report, sustainability report, integrated report, company publications..) or corporate website. Please ensure that the marked options are both covered by your company's policy and are clearly disclosed in the attached documents. References- GRI G4-56 and GRI Standards 102-16 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)

1.4.4 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, hotlines
- ❏ Compliance linked to employee remuneration
- ❏ Employee performance appraisal systems integrates compliance/codes of conduct
- ❏ Disciplinary actions in case of breach, i.e. warning, dismissal, zero tolerance policy
- ❏ Compliance system is certified/audited/verified by third party, please specify:

❍ No such systems/policies in place

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

❍ Not known

Question RationaleAs with every strategy or goal, a code of conduct is only as good as the level that it is complied with. A company therefore needs to have proper systems and procedures in place to ensure the implementation of its code of conduct to assure employees, creditors, business partners, shareholders and other stakeholders that internal systems will not be co-opted, circumvented or overridden. Data RequirementsFor the certification/audit/verification of the compliance system, only independent third parties are accepted. Internal audit is not considered an independent third party. ReferencesGRI - G4-56 & G4-57 and GRI Standards 102-16 & 102-17 are relevant for this question.

1.4.5 Anti-Competitive Practices

Please indicate the amount of fines and settlements (excluding legal fees) incurred in the last four fiscal years related to anti-trust/anti-competitive practices and the number of currently pending investigations against your company. **For past cases, if you**

did not incur any fines in a given year, please enter a value of "0." If you do not have any ongoing cases, please select the appropriate "no" option.

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

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

Fines and settlements	Currency	FY 2014	FY 2015	FY 2016	FY 2017
Total amount					
% of revenues (as provided in the "Denominator" question)					

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

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

❍ Yes, we are currently the subject of

ongoing investigations

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

❍ Not applicable. We did not pay any fines due to antitrust breaches in the past four fiscal years and are currently not involved in any ongoing antitrust allegations.

❍ Not known

Question RationaleIn the question, RobecoSAM assesses whether a company has been convicted of breaching antitrust regulations in the past. Past breaches indicate gaps in a company's codes of conduct or a failure to uphold its codes across its operations. Further, RobecoSAM assesses whether there are ongoing allegations against a company concerning potential anti-competitive behavior. Key DefinitionsAnti-competitive behavior includes but is not limited to cartel activities, price fixing, and anti-trust activities. Data RequirementsPast cases: Please clearly indicate whether fines were paid in the past fiscal year. Ongoing cases: Please clearly mark whether there are any ongoing cases and if so, whether contingent liabilities have been recorded. If there are no ongoing cases, please mark this option. Disclosure shall include civil actions (e.g. civil judgments, settlements, or regulatory penalties) and criminal actions (e.g. criminal judgment, penalties, or restitutions) taken by any entity (government, business, or individuals) Source: SASB If your company has neither past nor current antitrust cases, please select "Not applicable" at the bottom of the question. ReferencesGRI - G4-SO7 and GRI Standard 206-1 are relevant for this question. SASB metrics on Pricing Integrity & Transparency, under various industry codes including NR0401-13, are relevant for this question.

1.4.6 Corruption & Bribery Cases

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

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

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

	FY 2014	FY 2015	FY 2016	FY 2017
Total number of confirmed corruption & bribery cases				

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

Ongoing cases

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

- ❍ Yes, we currently have

ongoing investigations against us.

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

- ❍ Not applicable. We did not have any confirmed cases of corruption & bribery in the past four fiscal years and are not involved in any ongoing investigations.
- ❍ Not known

Question RationaleCorruption and bribery are economic crimes that are consistently harmful to a company's intangible assets (such as its reputation, staff morale, or business relationships). Companies doing business in countries with weak anti-corruption and bribery laws are exposed to additional reputational and legal risks. Evidence of corrupt practices can result in a company's exclusion from contracts financed by institutions that blacklist suppliers of bribes (for example, the World Bank's list of debarred firms), potentially affecting its future earnings. Due to the additional types of risk that corruption introduces, it creates uncertain consequences for investors, and therefore increases the risk premium a company has to pay for debt or equity. This question assesses the number of confirmed corruption and bribery cases against the company in the past four years. Key DefinitionsCorruption: is "the abuse of entrusted power for private gain" (Transparency International) and can be instigated by individuals or organizations. In the [GRI] Guidelines, corruption includes practices such as bribery, facilitation payments, fraud, extortion, collusion, and money laundering. It also includes an offer or receipt of any gift, loan, fee, reward, or other advantage to or from any person as an inducement to do something that is dishonest, illegal, or a breach of trust in the conduct of the enterprise's business (these definitions are based on Transparency International, 'Business Principles for Countering Bribery', 2011). This may include cash or in-kind benefits, such as free goods, gifts, and holidays, or special personal services provided for the purpose of an improper advantage or that may result in moral pressure to receive such an advantage." Source: G4-SO5. Substantiated: a government, regulatory, industry association, self-regulatory, or a similar body, or the company itself has determined there was a case of corruption. A case in the appeal process is considered to have been substantiated during the appeal, and is only considered unsubstantiated once there has been a ruling on the appeal. Data RequirementsPlease includes only incidents of corruption that have been substantiated. This does not include incidents that are currently pending investigation. References GRI G4-SO5 and GRI Standard 205-3 are relevant for this question.

1.4.7 Reporting on breaches

This question requires publicly available information.

Does your company publicly report on breaches (e.g. number of breaches, cases etc.) against your codes of conduct/ethics? Please specify where this information is available in your **public reporting** or **corporate website.**

- ❍ Yes, we publicly report on breaches to our codes of conduct
- ❍ We publicly report that no breaches have occurred during the most recent reporting cycle
- ❍ No, we do not publicly report on breaches.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Question RationaleOrganizations 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 company's response. Key DefinitionsBoth the disclosure of the code of conduct breaches and the comprehensiveness of the disclosure are assessed. When assessing the comprehensiveness of the disclosure, aspects such as the number of cases, the types and categories of cases (such as bribery, privacy, and discrimination), and the consequences of the breaches are considered. Filings to authorities that are not publicly available to all stakeholders will not be considered here. If there were no code of conduct breaches, the second option "We publicly report that no breaches have occurred during the most recent reporting cycle" 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 RequirementsPlease note that if your company did not have any code of conduct breaches, please tick 'Yes, please refer to the reference(s) provided:' and indicate where this is publicly reported. ReferencesG4-58 & G4-SO5 and GRI Standards 102-17 & 205-3 are relevant for this question. OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1997 United Nations Convention Against Corruption, 2003 Business Principles for Countering Bribery, 2009 (by Transparency International, second edition)

1.4.8 MSA Business Ethics

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

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

1.5 Policy Influence

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

1.5.1 Contributions and Other Spending

Additional credit may be granted for publicly available evidence.

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

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

	Currency	FY 2014	FY 2015	FY 2016	FY 2017
Lobbying, interest representation or similar					

	Currency	FY 2014	FY 2015	FY 2016	FY 2017
Local, regional or national political campaigns / organizations / candidates					
Trade associations or tax-exempt groups (e.g. think tanks)					
Other (e.g. spending related to ballot measures or referendums)					
Total contributions and other spending					
Data coverage (as % of denominator)	Percentage of:				

❍ We can only report the total spending figures. Please indicate the items included in your total spending figures. If an item is not included, please select "not included". If you have not made any contributions for a specific category, please select "No contribution." **Please also indicate if these figures are provided in your public reporting.**

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

	Currency	FY 2014	FY 2015	FY 2016	FY 2017
Total contributions and other spending					

	Currency	FY 2014	FY 2015	FY 2016	FY 2017
Data coverage (as % of denominator)	Percentage of:				

❍ We do not track our annual monetary contributions and other spending for political and related purposes.

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

❍ Not known

Question RationaleAlthough companies legitimately represent themselves in legislative, political and public discourse, excessive contributions to political campaigns, lobbying expenditures and contributions to trade associations and other tax-exempt groups may damage companies' reputations and creates risks of corruption. With this question, RobecoSAM assesses the total amount of money companies are allocating to organizations whose primary role is to create or influence public policy and the extent to which these amounts are disclosed to the public. Data RequirementsThe company shall report its total monetary contributions to political campaigns or organizations, lobbyists, trade associations and other tax-exempt groups whose role is to influence political campaigns or legislation. This includes all direct and indirect spending, contributions or payments to: - Political campaigns, ballots measures or referendums. - Political organizations, trade associations or tax-exempt groups whose role is to influence political campaigns or legislative activities, including chambers of commerce, trade boards, and the like. This includes membership fees towards trade associations, industry associations and business associations. - Registered lobbyists and lobbying groups. - Companies do not need to report the monetary value of in-kind giving, employee volunteering or management overheads related to the activities described above. - Note: PAC contributions by employees should not be included. Source: SASB and GRI. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering at least one figure in the last reported year. If no contributions were made for a specific item or category (e.g. zero political contributions in the last fiscal year), companies should publicly report this information. ReferencesGRI G4-SO6 and GRI Standard 415-1 are relevant for this question. SASB Political Spending (the specific standard number is dependent on industry)

1.5.2 Largest Contributions and Expenditures

Additional credit may be granted for publicly available evidence.

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

❍ Yes, we made contributions or had expenditures. **Please indicate if this information is available in the public domain.**
Issues and Topics
Currency:

Issue or Topic	Corporate Position	Description of Position / Engagement	Total spend in FY 2017
	❍ Support ❍ Support with minor exceptions ❍ Support with major exceptions ❍ Oppose ❍ No contribution		

Issue or Topic	Corporate Position	Description of Position / Engagement	Total spend in FY 2017
	❍ Support ❍ Support with minor exceptions ❍ Support with major exceptions ❍ Oppose ❍ No contribution		

Other Large Expenditures

Name of organization, candidate or topic	Type of Organization	Total amount paid in FY 2017
	❍ National political organization ❍ State or local political campaign, candidates or committees ❍ Political Action Committee (PAC) ❍ Lobbying, interest representation or similar ❍ Trade association ❍ Tax-exempt group ❍ No contribution ❍ Not known ❍ Other: please specify type	
	❍ National political organization ❍ State or local political campaign, candidates or committees ❍ Political Action Committee (PAC) ❍ Lobbying, interest representation or similar ❍ Trade association ❍ Tax-exempt group ❍ No contribution ❍ Not known ❍ Other: please specify type	

Name of organization, candidate or topic	Type of Organization	Total amount paid in FY 2017
	❍ National political organization ❍ State or local political campaign, candidates or committees. ❍ Political Action Committee (PAC) ❍ Lobbying, interest representation or similar ❍ Trade association ❍ Tax-exempt group ❍ No contribution ❍ Not known ❍ Other: please specify type	

❍ No, we did not make any contributions or have any expenditures. **Please indicate if this information is available in the public domain.**

❍ We do not track our largest contributions or expenditures for political and related purposes.

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

❍ Not known

Question RationaleAlthough companies legitimately represent themselves in legislative, political and public discourse, excessive contributions to political campaigns, lobbying expenditures and contributions to trade associations and other tax-exempt groups may damage companies' reputations and creates risks of corruption. In this question, RobecoSAM asks for the largest contributions or expenditures to organizations whose primary role is to create or influence public policy, and assesses the extent to which this information is provided to the public. Key definitionsLargest contributions: in this context, a "contribution" is the aggregate amount given during the fiscal period to an individual candidate, organization, ballot measure, or "issue area" or "topic" requiring lobbying efforts. For example: Sugar taxes: the total amount of lobbying expense for the fiscal period shall be reported as one line item. The expenses may have been related to several activities around the world: a ballot initiative in California, legislation being considered by the US federal government and legislation pending in the UK. Drug pricing: the total amount of lobbying expense for the fiscal period shall be reported as one line item. The expenses may have been related to several state ballot initiatives in the US. Data RequirementsCompanies should report their largest "contributions" to political campaigns or organizations, lobbyists, trade associations and other tax-exempt group, related to individual candidates, organizations, ballot measure or referendum, or topic for which lobbying were contracted. This includes all contributions, donations and membership fees towards trade associations, industry associations and business associations. Companies do not need to report the monetary value of in-kind giving, employee volunteering or management overheads related to the activities mentioned above. If local legislation prevents you from making political or other contributions, please mark "Not applicable" and provide an explanation in the company comment box. In contrast to 2017, there are now two distinct aspects to this question: the two top issues and the three largest single contributions/payments. There may therefore be some overlap, if the spending on the issues is done by the trade associations.If your largest contributions go to trade/business associations, our preference is that you are able to inquire with the trade association(s) as to the percentage of your contribution allocated to lobbying for specific issues. However, we realize this may not be feasible in this first year of asking the question this way. If the trade association cannot provide this level of detail, an estimate will suffice. In the worst case, for the first part of this question we ask you to report your direct lobbying expenditures only, even if the amounts are small. Note: Please do not include contributions to charities whose main purpose is something other than supporting specific political parties or causes, e.g. they primarily provide healthcare to an at risk population or food and shelter to the poor. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering at least four of the largest contributions and expenditures described. ReferencesGRI G4-SO6 and GRI Standard 415-1 are relevant for this question. SASB Political Spending (Specific code dependent on industry, for example: SV0202-09 for Casinos & Gaming, NR0104-16 for Oil & Gas Services)

1.5.3 MSA Policy Influence

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

1.6 Supply Chain Management

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

1.6.1 Supplier Code of Conduct

This question requires publicly available information.

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

- ❍ Yes, our company has a Supplier Code of Conduct and it is publicly available. The Code covers the following issues:
  - ❑ Environmental standards for the suppliers' processes, products or services
  - ❑ Child labor
  - ❑ Fundamental human rights (e.g. labor rights, freedom of association, ILO conventions)
  - ❑ Working conditions (e.g. working hours, lay-off practices)
  - ❑ Remuneration
  - ❑ Occupational health and safety
  - ❑ Business ethics (e.g. corruption, anti-competitive practices)
  - ❑ Our suppliers should have a sustainable procurement policy in place for their own suppliers
- ❍ No, our company does not have a Supplier Code of Conduct OR this Code is not publicly available
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

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

1.6.2 Awareness

Does your company identify critical suppliers?

❍ Yes, our company identifies critical suppliers

Definition of critical suppliers

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

❏ High-volume suppliers or similar

❏ Critical component suppliers or similar

❏ Non-substitutable suppliers or similar

❏ Other, please specify:

Critical tier 1 and non-tier 1 suppliers

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

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

❍ No, we do not identify critical suppliers.

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

❍ Not known

Question Rationale Companies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. An important first step in supply chain management to try to understand supply chain risks and dependencies from a general, economic point of view. Once a company has identified its critical suppliers, it can focus its supply chain monitoring and risk management efforts on those suppliers with the potential to cause problems. Therefore, this question seeks to understand to what extent companies are able to identify their critical suppliers. Key Definitions Critical suppliers are defined by RobecoSAM as suppliers whose goods, materials, services (including intellectual property (IP) / patents) have a significant impact on the competitive advantage, market success or survival of the company. Critical suppliers include high-volume suppliers, suppliers of critical components and non-substitutable suppliers. Critical non-tier 1 suppliers: refers to suppliers that are considered critical (see definition above), and provide their products and services to the supplier at the next level in the chain (tier-2 suppliers and higher) Tier 1 suppliers: refers to suppliers that directly supply goods, materials or services (including intellectual property (IP) / patents) to the company. Tier 2 and lower: provide their products and services to the supplier at the next level in the chain (E.g. Tier-2 supplies to Tier-1) References GRI G4-12, G4-LA15, G4-HR11, G4-SO10, G4-HR6, G4-HR5, G4-HR4, G4-EN33 and GRI Standards 102-9, 414-2, 409-1, 408-1, 407-1, 308-2 are relevant for this question.

1.6.3 Risk Exposure

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

❍ Yes, we have a formalized process in place.

Formal risk identification process

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

Sustainability risk assessment scope and targets

Please indicate the scope of the sustainability risk assessments performed for tier 1 and critical non-tier 1 suppliers. Site visits, questionnaires, external sustainability agencies, stakeholder information, external databases, news watches, etc., are all acceptable types of assessments in this part of the question.

Please also indicate if you have a target in place and by what year that target should be achieved.

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

Definition of "sustainability high-risk"

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

Share of sustainability high-risk suppliers

Please indicate the current share of your company's total number of tier 1 suppliers (both critical and non-critical) as well as the share of your non-tier 1 suppliers for which you have identified a high level of sustainability risk in the table below.

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

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

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

❍ Not known

Question Rationale Companies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. This question seeks to assess if companies have a systematic approach to identifying and defining potential sustainability risks in their supply chain. Companies able to properly identify high risk suppliers will also be better positioned to prioritize their risk management measures and proactively detect issues connected to suppliers' ESG performance. Key Definitions Critical suppliers are defined by RobecoSAM as suppliers whose goods, materials, services (including intellectual property (IP) / patents) have a significant impact on the competitive advantage, market success or survival of the company. Critical suppliers include high-volume suppliers, suppliers of critical components and non-substitutable suppliers. Tier 1 suppliers: refers to suppliers that directly supply goods, materials or services (including intellectual property (IP) / patents) to the company. Tier 2 and lower: provide their products and services to the supplier at the next level in the chain (E.g. Tier-2 supplies to Tier-1) Number of suppliers assessed in the last 3 years refers to the total number of the suppliers assessed in the last three years (Year 1 + Year 2 + Year 3) Percentage of suppliers assessed in the last 3 years refers to the number of suppliers assessed in the last three years divided by the total absolute number of suppliers in the current year (as provided in the awareness question) High-risk supplier is defined as those suppliers that have a high probability of causing an adverse impact on the organization due to social, environmental and/or economic misconduct. The definition of high-risk supplier must contain a set of relevant criteria used for the classification,the rationale for such criteria and the risk level identification process. References GRI G4-EN33, G4-LA15, G4-HR11, G4-SO10, G4-HR6, G4-HR5, G4-HR4 and GRI Standards 308-2, 414-2, 409-1, 408-1, 407-1 are relevant for this question.

1.6.4 Risk Management Measures

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

❍ Our company measures sustainability risks in the supply chain on an ongoing basis

Ongoing sustainability monitoring

Please indicate the standard frequency of a more comprehensive assessment of your suppliers and attach supporting documents (for example a process describing the system that tracks assessments' frequency). By "more comprehensive," we mean an assessment including at least a company visit either by your company's own personnel or by external third parties, for instance sustainability agencies.

Please note that the percentage of suppliers assessed at least once every three years should NOT include the companies assessed annually.

Please also note that it is possible that there is some overlap between critical suppliers and suppliers with high sustainability risk.

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

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.

Measure	Percentage
% of current suppliers with high sustainability risk (following the definition in the question "Risk Exposure") **where gaps have been identified** have corrective action plans	

Measure	Percentage
% of current suppliers with corrective action plans that have improved their ESG performance within 12 months of the plan's launch	

❍ We do not have any such measures in place.

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

❍ Not known

Question RationaleCompanies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. This question seeks to assess if companies have a systematic approach to monitoring sustainability risks in their supply chain. Key Definitions Critical suppliers are defined by RobecoSAM as suppliers whose goods, materials, services (including intellectual property (IP) / patents) have a significant impact on the competitive advantage, market success or survival of the company. Critical suppliers include high-volume suppliers, suppliers of critical components and non-substitutable suppliers. Tier 1 suppliers refers to suppliers that directly supply goods, materials or services (including intellectual property (IP) / patents) to the company. Tier 2 and lower provide their products and services to the supplier at the next higher level in the chain (E.g. Tier-2 supplies to Tier-1) ReferencesG4-EN33, G4-LA15, G4-HR11, G4-SO10, G4-HR6, G4-HR5, G4-HR4 and GRI Standards 308-2, 414-2, 409-1, 408-1, 407-1 are relevant for this question.

1.6.5 ESG Integration in SCM Strategy

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

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

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

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

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

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

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

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

❍ We do not have such a strategy in place.

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

❍ Not known

Question Rationale Companies not only outsource production, services and business processes but responsibilities, risks and opportunities as well. On one hand, outsourcing generally tends to increase a company's flexibility, but on the other hand, supply chain risks might become less apparent, new dependencies may arise, and the identification, monitoring and management of risks and opportunities in the supply chain may become more difficult. The ability to systematically integrate sustainability objectives into the overall supply chain strategy shows a strategic dedication to making the supply chain more sustainable which will give the company a better position when it comes to leveraging opportunities and mitigating risks arising in the supply chain. This question aims to assess the extent to which sustainability is integrated into the supply chain strategy and how this is implemented into the business activities such as supplier selection. Key Definitions In the first section, we refer to the General Supply Chain Management Strategy, which does not refer to specific sustainability or ESG aspects but rather to the overall strategy and directives that guide sourcing and buyer decisions. In the second section, we request information on ESG objectives and how they connect to the overall strategy, and here you can refer to sustainability aspects of the general strategy if such objectives exist or to a separate sustainable sourcing strategy or similar. Our main aim is to see whether there might be conflicting requirements; for example, a general strategy focused on price and short lead times, and a sustainable sourcing policy that seeks to minimize air transport. 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. Tier 1 suppliers refers to suppliers that directly supply goods or services to the company References GRI - G4-EN32, G4-LA14, G4-HR10, and G4-SO9 and GRI Standards 308-1 & 414-1 are relevant for this question.

1.6.6 Transparency & Reporting

This question requires publicly available information.

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

❍ We publicly report our supply chain management approach
Supply chain management approach transparency
Please attach supporting evidence and/or website where the information can be found in the public domain.

- ❏ Supply chain spend analysis (containing basic spend analysis information such as: number of suppliers, category, spend value and geographical spread)
- ❏ Supply chain awareness (identification of critical suppliers)
- ❏ Supply chain risk assessment and corrective actions (e.g. supplier sustainability assessment)

❏ ESG integration in supply chain management strategy (e.g. minimum thresholds or alignment of overall supply chain management strategy with ESG objectives)

Reporting quantitative KPIs and targets
Please indicate below the extent to which your company reports on supply chain management sustainability key performance indicators (KPIs) in the public domain and provide the targets linked to these indicators. The Annual Report, Sustainability Report and corporate website are considered to be relevant public communication sources.
If available, please select KPIs with at least **three years of history,** well defined **targets** and clear reporting on **progress towards these targets.**

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

❍ We do not quantitatively report on sustainability KPIs

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

❍ Not known

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

1.6.7 MSA Supply Chain Management

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

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

1.7 Tax Strategy

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

1.7.1 Tax Strategy

This question requires publicly available information.

Does your company have a **publicly available** tax policy/principles/strategy in place which indicates your approach towards taxation?

- ❍ Yes, we have a publicly available tax policy in place covering the following elements. Please provide the relevant weblink:
  - ❏ A commitment to compliance with the spirit as well as the letter of the tax laws and regulations in the countries in which the company operates
  - ❏ A commitment not to transfer value created to low tax jurisdictions
  - ❏ The use of tax structures intended for tax avoidance
  - ❏ The company's approach to transfer pricing
  - ❏ The use of secrecy jurisdictions or so-called ''tax havens''
- ❍ No, we do not have a publicly available tax policy.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Question Rationale Often, tax avoidance strategies are drawn up in a legally sound way. Therefore, just having a general statement in the financial report which states that the company intends to comply with all tax laws and regulations in its countries of operations is not sufficient. According to KPMG ''every company should be in a position to give a coherent justification of their approach to key tax issues such as the use of tax minimization techniques, which is consistent with their approach to other CSR issues.'' The adoption of a formal tax policy serves to guide company practices and provide investors, regulators and other external stakeholders with an idea of the company's tax risk profile, against which practices and disclosures can be compared. An effective policy should be overseen by the board of directors, created in conjunction with relevant senior management, and regularly reviewed to ensure emerging risks are addressed. This question seeks to determine if there is a clear and transparent tax policy or strategy available in the public domain that addresses sensitive or high-risk tax issues. 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. Data RequirementsWhile 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.

1.7.2 Tax Reporting

This question requires publicly available information.

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 tax 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. Data RequirementsThe question is seeking to find out if your company reports 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) + … Operating Profit - Please note that other than looking for operating profit, pre-tax profit, operating profit after interest expense, pre-tax income, and EBT can also be accepted for operating profit. 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 and GRI Standard 201-1 are relevant for this question.

1.7.3 Effective Tax Rate

This question requires publicly available information.

Please complete the following table related to your reported tax rate (income statement) and cash tax rate (cash flow statement) for the last two years. Please indicate where this information is available in your financial reporting.
Additionally, please select (if necessary) why the reported tax rate and/or the cash tax rate might be lower than expected. Please see the information button for additional information.

❍ Currency:

Financial Reporting	FY 2016	FY 2017	Calculated Average
Earnings before Tax			
Reported Taxes			
Reported Tax Rate (in %)			
Cash Taxes Paid			
Cash Tax Rate (in %)			

If the calculated average tax rate and/or cash tax rate is lower than it might be expected by a stakeholder reviewing your financial statements and the financial statements of other companies in your sector, please specify the reason why, indicate the tax amount per item and provide explanations in the table below. Please also indicate where this information is available in your **public reporting** or **corporate website**.

Reason	Tax Impact FY 2016	Tax Impact FY 2017	Explanation
❑ Group-wide net operating losses			
❑ Non-recurring (one time) operating losses in own operations			
❑ Net operating losses from acquired companies			
❑ Single jurisdiction tax code (e.g. low domestic rate and maximum 10% sales abroad)			
❑ Timing - issues outside of the two year period reported			

❍ We do not report this information

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

❍ Not known

Question RationaleThis question aims to assess whether or not discrepancies may exist between companies' reported tax rates and expected tax rates. While often legitimate, large differences may indicate overly aggressive tax optimization, which in turn may serve as a potential source of risk for a company. This question assesses the reported tax rate and cash tax rate for the last two years. Key DefinitionsTax rate: the percentage at which an individual or a corporation is taxed. Reported taxes: the amount of taxes imposed to an organization as this is reported on the income statement. Cash taxes: the amount of taxes paid to governmental authorities as this is indicated on the cash flow statement. Tax amount: (in table explaining low taxes) if the taxes reported or paid in cash are lower than expected, companies may have non-recurring items (e.g., net operating losses from acquired companies, major write-offs that cause temporary losses, tax settlement, etc.) that explain the low rate. The tax amount entered into the table is the amount of tax that should be added back to the reported or cash tax amounts actually reported, leading to the higher reported tax rate or cash tax rate. Group-wide net operating losses: "Net operating losses (NOL) are a tax credit created when a company's expenses exceed its revenues, generating negative taxable income as computed for tax purposes. NOL can be used to offset positive taxable income, reducing cash taxes payable. NOL can be carried back 2 years to recover past taxes paid, and forward 20 years to offset taxable income in future periods. After 20 years, any remaining NOL expire and are no longer available for use. NOL carried forward are recorded on the balance sheet as deferred tax assets (DTA)." Source: Macabacus In the case a company has group-wide losses, there is no associated amount, since there is no income. Non-recurring (one-time) losses in own operations: Non-recurring (one-time) losses are irregular or infrequent losses (e.g., write-off of a large investment, large settlement or fine) that would offset ongoing income generated. Net operating losses from acquired companies: This option refers to "taxable acquisitions in which the acquired net assets are stepped-up for tax purposes, the target's net operating losses (NOL) may generally be used immediately by the acquirer to offset the gain on the actual or deemed asset sale." Source: Macabacus Single jurisdiction tax code: (e.g. low domestic rate and maximum 10% sales abroad) Certain countries (e.g. Ireland) have a low tax rate for companies. Therefore, certain countries will have a lower tax rate than the average in the industry. If your company has more than 90% of sales domestically, this option can be ticked. Timing – Issues outside of the two years period: This option refers to an event that happened outside of the two years and was carried forward to the two last fiscal years. This could be losses from a company's own operations as described above, or due to a tax deal reached with the government. Data RequirementsEarnings before Tax (EBT) may also be known as Operating Income before Tax or Profit before Tax and is often a unique line item on the income statement. Two years of data are required. Public disclosure requirements: Public disclosure of the following items for the last two fiscal years: - Earnings before tax - Reported taxes - Reported tax rate - Cash taxes paid - Cash tax rate If any of the following items have been selected, then these should be reported publicly, as well as the corresponding tax impact (if relevant for the selected option): -   Group-wide net operating losses -   Non-recurring (one time) operating losses in own operations -   Net operating losses from acquired companies -   Single jurisdiction tax code (e.g. low domestic rate and maximum 10% sales abroad) -   Timing - issues outside of the two year period reported References- For the Average Effective Tax Rate & Cash Tax Rate for each of the 24 GICS® Industry Groups, please see the RobecoSAM CSA Companion, page 44 - Organization for Economic Co-operation and Development (OECD) framework "Base Erosion and Profit Shifting (BEPS) - Fair Tax, retrieved from: https://fairtaxmark.net/wp-content/uploads/2014/01/How-Companies-Avoid-Tax.pdf - Macabacus: http://macabacus.com/taxes/net-operating-loss

1.7.4 MSA Tax Strategy

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

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

2 Environmental Dimension

2.1 Environmental Reporting

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

2.1.1 Environmental Reporting - Coverage

This question requires publicly available information.

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):
  - ❍ >75% of revenues OR >75% of business operations
  - ❍ 50-75% of revenues OR 50-75% of business operations
  - ❍ 25-50% of revenues OR 25-50% of business operations
  - ❍ <25% of revenues OR <25% of business operations

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

- ❍ We report on environmental 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 RationaleThe 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 DefinitionsReporting 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. ReferencesGRI G4-17 & G4-18 and GRI Standards 102-45 & 102-46 are relevant for this question.

2.1.2 Environmental Reporting - Assurance

This question requires publicly available information.

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

- ❍ ❏ The assurance statement is an "External Audit" or "External Assurance" produced by assurance specialists (e.g. accountants, certification bodies, specialist consultancies).
  - ❏ The assurance statement contains a "declaration of independence" which specifies that the assurance provider has no conflict of interest in relation to providing the assurance of environmental data for the company which has been assured.
  - ❏ The assurance statement is based on a recognized international or national standard (e.g. AA1000AS, ISAE 3000).
  - ❏ The scope of the assurance statement is clearly indicated in the assurance statement. If the assurance statement only covers some KPIs (but not all) it is clearly indicated which data/KPIs disclosed in the report have been assured (e.g. each KPI assured is marked with an "assurance" symbol/flag).
  - ❏ The assurance statement contains a conclusion, i.e. either "reasonable assurance" or "limited assurance"
- ❍ We do not have any external assurance on our environmental reporting.
- ❍ Not applicable. Please provide explanations in the comment box below.
- ❍ Not known

Question RationaleAs 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 DefinitionsAssurance specialists: Include accountants, certification bodies, specialist consultancies. It does not include independent advisory board, stakeholder panel, or high-level individual (e.g. Environmental Minister). The declaration of independence: An explicit statement of independence from the auditor confirming that there is no other commercial link to the company's operations or business that could result in a conflict of interest. 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 or the AICPA Code of Professional Conduct 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) - Standard 3810 Assurance Engagements related to Sustainability Reports (the Netherlands) - AT-C Section 105 and 210 (United States/ Canada) 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. Conclusion: When looking for a conclusion, this refers to an assurance conclusion; for example, to limited or reasonable assurance. ReferencesGRI G4-33b and GRI Standard 102-56 are relevant for this question.

2.1.3 Environmental Reporting - Quantitative Data

This question requires publicly available information.

Please indicate below the extent to which 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.
If available, please select KPIs with at least three years of history, well defined targets and clear reporting on progress towards these targets.

❍

	Please specify the KPI and attach the public reference together with the page number where the 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 RationaleKey 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 and be disclosed for at least three years - 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

This question requires publicly available information.

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

❍ Yes, our environmental management policy is publicly available and includes the following items:
- ❏ Production operations and business facilities
- ❏ Products and services
- ❏ Distribution and logistics
- ❏ Management of waste
- ❏ Suppliers, service providers and contractors
- ❏ Other key business partners (e.g. non-managed operations, joint venture partners, licensees, outsourcing partners, etc.)
- ❏ Due-diligence, mergers and acquisitions
- ❏ Other, please specify:

❍ No, we do not have an environmental policy publicly available

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

❍ Not known

Question RationaleCorporate 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 availablilty of such environmental requirements/guidelines. Key DefinitionsNew projects: all new initiatives taken on by your company, and may include new facilities as well as other types of new areas for your company.

2.2.2 EMS: Certification / Audit / Verification

Please indicate how your Environmental Management System (EMS) is certified / audited / verified and indicate the coverage of this verification for the selected standard.
Please note that the total coverage for all three alternatives should not exceed 100% - to avoid double-counting, for the parts of your operations with multiple certifications/types of verification, only mark one of the three options: indicating the coverage of international standards first, followed by third-party verification and then internal verification. **Please also note that the requested verification only pertains to your Environmental Management System(s), not to your environmental data or reporting.**

❍ Our Environmental Management System (EMS) is certified / audited / verified.
Please indicate what the coverage figures below are based on (e.g. % of operations, revenues, employees, etc.):

Certification / Audit / Verification	Description	Coverage (%)
Our EMS is verified through international standards (e.g. ISO 14001, JIS Q 14001, EMAS certification)	Please specify and attach relevant examples of certification documents:	

Certification / Audit / Verification	Description	Coverage (%)
Third party certification / audit / verification by specialized companies	Please specify and attach relevant examples of verification documents:	
Internal certification /audit / verification by company's own specialists from headquarters	Please specify:	
Total (should not exceed 100%)		

❍ Not certified / audited / verified.

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

❍ Not known

Question rationaleA 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 RequirementsPlease note that the total coverage for all three alternatives should not exceed 100 % - to avoid double-counting, for the parts of your operations with multiple certifications/types of verification, only mark one of the three options: indicating the coverage of international standards first, followed by third-party verification and then internal verification. Please also note that verification only pertains to your Environmental Management Systems, not the verification of environmental data or reporting.

2.2.3 Return on Environmental Investments

Additional credit may be granted for publicly available evidence.

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

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

Currency:	FY 2014	FY 2015	FY 2016	FY 2017
Capital Investments				
Operating Expenses				
Total Expenses (= Capital Investment + Operating Expenses)				
Savings, cost avoidance, income, tax incentives, etc.				

Currency:	FY 2014	FY 2015	FY 2016	FY 2017
% 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 RationaleCompanies 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 company's EMS financial reporting capabilities and return on investment. Key Definitions and Data RequirementsCapital 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, reduce, 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. Data RequirementsDisclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering at least one of the following aspects of this question for at least the most recent reported year: - Capital investments linked to environmental investments - Operating Expenses linked to environmental investments - Total Expenses (= Capital Investment + Operating Expenses) linked to environmental investments - Cost savings and avoidance linked to environmental investments ReferencesGRI G4-EN31 is relevant for this question.

2.2.4 Environmental Violations

Additional credit may be granted for publicly available evidence.

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

❍ Yes, our company has paid significant fines or penalties related to the environment or ecological issues in the last four fiscal years. Please 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 2014	FY 2015	FY 2016	FY 2017
Number of violations of legal obligations/ regulations				
Amount of fines/ penalties related to the above. Currency:				
Environmental liability accrued at year end. Currency:				

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

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

❍ Not known

Question RationaleCompanies 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

DefinitionsSignificant 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). - Once an initial judgment has been entered, the incident is considered a violation, regardless of the company's ability to appeal. - If the company appeals and is absolved of all responsibility for the incident, the violation count and fines/ penalties reported can be restated in the next DJSI questionnaire. If the company appeals and the fines/penalties are reduced, that figure can be restated in the next DJSI questionnaire, but the violation(s) should remain if the fine remains above 10,000 USD (or equivalent in converted currency). Fines/Penalties: Fines/penalties per year should be those related to the violations that occurred that year. In other words, if a violation occurred in 2011, but the fine was levied in 2012 and paid in 2013, both the violation and the fine should be included only in the 2011 column. Similarly, if an incident occurred in 1990 and the penalty was finalized and paid in 2014, the penalty does not need to be reported. Environmental liability accrued at year-end: Fines or penalties not paid yet, including expected fines for cases that are not yet closed.In other words, it can be viewed as ongoing "tally" of outstanding expected fines or penalties, and includes violations that occurred in other years. Data RequirementsDisclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Fines or penalties related to the environmental or ecological issues for at least the most recent reported year. ReferencesGRI G4-EN29 and GRI Standard 307-1 are relevant for this question.

2.2.5 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 a company has transparently and proactively managed the issue. For further details, please refer to the RobecoSAM white paper "Measuring Intangibles" available via: www.robecosam.com/csa.

2.3 Operational Eco-Efficiency

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

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 mineral wastes to your company. Key Definitions: Mineral waste - For thepurposes of this question, mineral wastes comprise waste rock and tailings. Waste rock - Comprises rock that has uneconomic mineral content and which is removed to access ore during mining activities. This definition includes both waste rock to rock dumps and waste rock to in-mine backfill. Tailings - material that remains after minerals have been removed from ore, and which comprise finely ground rock mixed with process water. Data Requirements: Pleaseprovide all data in million metric tonnes dry weight

2.3.1 EP - Direct Greenhouse Gas Emissions (Scope 1)

Additional credit may be granted for publicly available evidence.

Please provide your company's total direct greenhouse gas emissions (DGHG SCOPE 1) for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. Please refer to the information button for additional clarifications. For each row in the table, it is mandatory that the values provided are in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

❍

Direct GHG (Scope 1)	Unit	FY 2014	FY 2015	FY 2016	FY 2017	What was your target for FY 2017?
Total direct GHG emissions (Scope 1)	metric tonnes CO2 equivalents					
Data coverage (as % of denominator)	percentage of:					

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

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

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

❑ We only report combined on Scope 1 & Scope 2 emissions. Please provide the combined figures in the table above and mark "Not Applicable" in the next question (EP - Indirect Greenhouse Gas Emissions (Scope 2)).

❍ We do not track direct greenhouse gas emissions (Scope 1)

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

❍ Not known

Question Rationale Producing more with less material isessential 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 DefinitionsGHG 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 lifesan in the atmosphere. Greenhouse Gases covered by the Kyoto Protocol: Carbon Dioxide - CO2: Emitted mainly from the burning of fossil fuels, carbon dioxide accounted for some 86 percent of the UK's human induced (anthropogenic) GHG emissions in 2003. Methane - CH4: Emitted mainly from agriculture, waste disposal, leakage from the gas distribution system and coal mining, methane contributed to over 6 percent of UK anthropogenic GHG emissions in 2003. Nitrous Oxide - N2O: The main anthropogenic sources of nitrous oxide emissions are agriculture, transport, industrial processes, and coal combustion. Nitrous oxide accounted for approx. 6 percent of UK GHG emissions in 2003. Hydrofluorocarbons - HFCs, Perfluorocarbons - PFCs and Sulphur Hexafluoride - SF6: Collectively known as "F-gases", these are emitted mainly from air conditioning and refrigeration and industrial processes. Together F-gases accounted for around 2 percent of the UK anthropogenic GHG emissions in 2003. Data requirementsSpecific data requirements for Greenhouse gas emissions• Greenhouse gas emissions should be reported as metric tons of CO2-equivalents. • Data on greenhouse gas emissions should only include CO2 and all other greenhouse gas emissions. • All greenhouse gas emissions emitted directly by the company should be reported. • 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. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Direct Greenhouse Gas Emissions (Scope 1) figure for at least the most recent reported year. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered Data consistency• If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all • If there is a temporary reduction in coverage due to a corporation action, the corresponding box should be marked and the reduction should be explained • If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If 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. General data requirementsEnvironmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section Target: 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 should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. • Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more. • Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. • Where environmental data does not cover all consolidated activities of the company, the coverage should be indicated together with the environmental data that is known. • Indicators where a company has no emissions/resource use, 0 should be filled. • Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. • If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. • The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. •

Please ensure that the '' Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator. ReferencesGRI G4-EN15 and GRI Standard 305-1 are relevant for this question.

2.3.2 EP - Indirect Greenhouse Gas Emissions (Scope 2)

Additional credit may be granted for publicly available evidence.

Please provide your company's indirect greenhouse gas emissions from energy purchased (purchased and consumed, i.e. without energy trading) (IGHG SCOPE 2) for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system. Please refer to the information button for additional clarifications. For each row in the table, it is mandatory that the values provided are in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

❍

IGHG (Scope 2)	Unit	FY 2014	FY 2015	FY 2016	FY 2017	What was your target for FY 2017?
Indirect greenhouse gas emissions from energy purchased and consumed (scope 2)	metric tonnes of CO_2 equivalents					
Data coverage (as % of denominator)	percentage of:					

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

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

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

❏ We measure our indirect greenhouse gas emissions according to the **location-based method** instead of the **market-based method** (see the information button for further details).

❍ We do not track indirect greenhouse gas emissions

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

❍ Not known

Question RationaleProducing 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 DefinitionsGHG scope 2: Indirect impacts- energy use: Many companies report on the GHG emissions incurred in the generation of the electricity they consume and for service companies these indirect emissions can be more important than their direct environmental impacts. There are also some ways that companies can mitigate these emissions, for example by paying a renewable tariff or improving energy efficiency. Data RequirementsSpecific data requirements for Indirect Greenhouse Gas Emissions (Scope 2)• Greenhouse gas emissions should be reported as metric tons of CO2-equivalents. Data on greenhouse gas emissions should include CO2 and all other greenhouse gas emissions weighted according to greenhouse gas potential. • Measuring Scope 2 emissions is recommended to be performed according to the market-based method of the Greenhouse Gas Protocol. However the location-based method is equally accepted. (cf. Greenhouse Gas Protocol Scope 2 Guidance, January 2015) o Location-based method: reflects the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data). o Market-based method: reflects emissions from electricity that companies have purposefully chosen (or their lack of choice). It derives emission factors from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attribute claims. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Indirect greenhouse gas emissions (scope 2) figure for at least the most recent reported year Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Data consistency• If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. • If there is a temporary reduction in coverage due to a corporation action, the corresponding box should be marked and the reduction should be explained • If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If 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 the previous question (EP- Direct Greenhouse Gas Emissions (Scope 1), the corresponding box should be ticked and this question, should be marked as Not Applicable. • If the market-based method for accounting for indirect GHG emissions has not been used, figures based on the location-based method should be indicated and the corresponding box should be ticked. General data requirementsEnvironmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section Target: 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 indirect emissions/ resource use, i.e., resource use/emissions caused by the company and its consolidated activities. Emissions and resource use of suppliers and customers should be excluded. In particular, environmental data of group companies should follow the following rules: • Environmental data of companies that are consolidated at-equity must not be considered. • Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. •   Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. • Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. • Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. • Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more. • Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. • Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. • Indicators where a company has no emissions/resource use, 0 should be filled. • Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. • If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. • The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. • Please ensure that the Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator. ReferencesGRI G4-EN16 and GRI Standard 305-2 are relevant for this question.

2.3.3 EP - Energy Consumption

Additional credit may be granted for publicly available evidence.

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

❍

Total energy consumption	Unit	FY 2014	FY 2015	FY 2016	FY 2017	What was your target for FY 2017?
A. Non-renewable fuels (nuclear fuels, coal, oil, natural gas, etc.) purchased and consumed	MWh					
B. Non-renewable electricity purchased	MWh					
C. Steam / heating / cooling and other energy (non-renewable) purchased	MWh					
D. Total renewable energy (wind, solar, biomass, hydroelectric, geothermal, etc.) purchased or generated. Please specify:	MWh					
E. Total non-renewable energy (electricity and heating & cooling) sold	MWh					
Total non-renewable energy consumption (A+B+C-E)	MWh					

Total energy consumption	Unit	FY 2014	FY 2015	FY 2016	FY 2017	What was your target for FY 2017?
Total costs of energy consumption ❍ Costs ❍ Costs, net of income ❍ Costs and depreciation, net of income	Currency:					
Data coverage (as % of denominator)	percentage of:					

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

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

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

❍ We do not track energy consumption

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

❍ Not known

Question RationaleProducing more with less material is essential for many industries affected by the growing natural resource scarcity. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduced environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs of business operations and assessing trends in natural resource consumption and environmental waste production specific to each industry. In this question we are aiming to find out the total energy consumption Please list renewable energies separately and specify the type of renewable energy in the text box. Key DefinitionsA) Non-renewable fuels: this includes transport fuels and fuels for electricity generation such as nuclear fuels, coal, oil, natural gas, etc. B) Non-renewable electricity purchased (excluding self-generated electricity). C) Steam/heating/cooling and other energy purchased (only non-renewable energy): if there is no explicit mention of renewables, assume non-renewable energy. Exclude self-generated steam/heating/cooling from fuels listed in A. D) Total renewable energy (wind, solar, biomass, hydroelectric, geothermal, etc.) purchased or generated. Include both purchased and self-generated energy. E) Total non-renewable energy sold (electricity, heating & cooling): Primarily for electric utilities, for most other companies this will be "Not applicable" F) Total non-renewable energy consumption: Sum of (A + B + C) minus E G) Total cost of energy consumption (see below) • Energy costs include electricity, direct purchases, fuel for owned-energy production, other fuel, etc., plus depreciation of owned-energy projects, minus related income (e.g. generated by waste sold for energy production, energy sold from owned-energy facilities, etc.). It does not include total capital investment or maintenance costs. In the table, the methodology for total costs of energy consumption can be selected from three options: • 1) total cost of energy purchased • 2) total cost of energy purchased, minus income generated (e.g. by waste sold for energy production, energy sold from owned-energy facilities, etc.) • 3) total cost of energy purchased plus depreciation of owned-energy projects, minus income generated • Please pay attention to the correct conversion of units! See also: https://www.iea.org/statistics/resources/unitconverter/ • NB: we only score total non-renewable energy consumption, so if you don't have all data available it is ok to only provide data for Total non-renewable energy consumption Data RequirementsDisclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Total non-renewable energy consumption for at least the most recent reported year. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. For this question, we encourage you to provide evidence that is publicly available and may grant additional credit for publicly available evidence. Data Consistency• If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all • If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained • If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If relative figures are provided, this need to be done for ALL environmental performance figures and the denominator should be set to 1. General Data Requirements• Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section • Target: 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.• In particular, environmental data of group companies should follow the following rules: • Environmental data of companies that are consolidated at-equity must not be considered.• Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. • Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. • Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. • Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. • Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more.• Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. • Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known• Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions.• If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution.• The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit.• Please ensure that the Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator. References GRI G4-EN3 and GRI Standard 302-1 are relevant for this question.

2.3.4 EP - Water Consumption

Additional credit may be granted for publicly available evidence.

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

❍

Water Consumption	Unit	Financial Year 2014	Financial Year 2015	Financial Year 2016	Financial Year 2017	Please indicate what was your target for the FY 2017
A. Total municipal water supplies (or from other water utilities)	Million cubic meters					
B. Fresh surface water (lakes, rivers, etc.)	Million cubic meters					
C. Fresh ground water	Million cubic meters					
D. Water returned to the source of extraction **at similar or higher quality as raw water extracted** (only applies to B and C)	Million cubic meters					
E. Total net fresh water consumption (A +B+C-D)	Million cubic meters					
Data Coverage (as % of denominator)	percentage of					

PUBLIC REPORTING

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

THIRD PARTY VERIFICATION

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

DATA CONSISTENCY

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

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

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

❍ We do not track water withdrawal.

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

❍ Not known

Question RationaleProducing 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 DefinitionsTotal net fresh water consumption(E) = Municipal water (A) + Fresh surface water (B) + Fresh ground water (C) - Water returned to the source of extraction at similar or higher quality as raw water extracted (D). Please do not include salt or brackish water into the reported figures. Rainwater collected and waste water should not be reported. Only water used for cooling and returned to the source at equal or higher quality should be reported under item D. Total municipal water supplies: All water supplied directly by the municipality and/or other public or private water utilities. Fresh surface water (lakes, rivers, etc.): includes water from wetlands, rivers, lakes. Do not include sea water. Fresh ground water: fresh water from below the surface. Do not include brackish ground water Water quality: to define the levels of water quality, we consider the quality categorization of the Minerals Council of Australia (MCA) as a good approach to be followed: Category 1: Water is of a high quality and may require minimal and inexpensive treatment (for example water disinfection and pond settlement of solids) to raise the quality to appropriate drinking water standards. Category 2: Water is of a medium quality with individual constituents encompassing a wide range of values. It would require moderate level of treatment such as disinfection, neutralization, removal of solids and chemicals to meet appropriate drinking water standards. Category 3: Water is of a low quality with individual constituents encompassing high values of total dissolved solids, elevated levels of dissolved metals or extreme levels of pH. It would require significant treatment to remove dissolved solids and metals, neutralize and disinfect to meet appropriate drinking water standards. Data requirementsDisclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Total net fresh water consumption for at least the most recent reported year. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Data consistency- If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If relative figures are indicated, this need to be done for ALL environmental performance figures and the denominator should be set to 1. General data requirementsEnvironmental performance data should cover the activities of the entire company with the same consolidation as usedin financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section Target: 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. In particular, environmental data of group companies should follow the following rules: · Environmental data of companies that are consolidated at-equity must not be considered. · Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. · Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. · Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. · Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. · Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated anymore. · Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. · Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. · Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. · If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. · The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. · Please ensure that the Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator.   ReferencesGRI G4-EN8 & G4-EN10 are relevant for this question. Minerals Council of Australia (MCA), Water Accounting Framework for the Minerals Industry, User 410 Guide, v 1.3, 2014. http://www.minerals.org.au/file_upload/files/resources/water_accounting/WAF_UserGuide_v1.3_(Jan_2014).pdf

2.3.5 EP - Waste

Additional credit may be granted for publicly available evidence.

Please provide your company's **total solid waste disposed (i.e. not recycled, reused or incinerated waste for energy recovery)** for the part of your company's operations for which you have a reliable and auditable data acquisition and aggregation system.
For each row in the table, it is mandatory that the values provided are in the same unit. Also, please ensure that you have correctly filled in the Company Information section at the beginning of the questionnaire and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.
If you have the **EP - Hazardous Waste, EP - Mineral Waste** or **EP - Ash and Gypsum Waste** questions in your industry questionnaire, please do not report this information here but rather, report that data in those separate questions.
If you have those questions in your industry questionnaire, please include hazardous, mineral & ash waste data here.

❍

Waste disposed	Unit	FY 2014	FY 2015	FY 2016	FY 2017	What was your target for FY 2017?
Total waste disposed	metric tonnes					
Data coverage (as % of denominator)	percentage of:					

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

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

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

❏ 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 RationaleProducing 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 DefinitionsWaste disposed: Waste may be generated during the extraction and processing of raw materials, during product manufacturing, during the consumption of final products, and during any other human activity. For the purposes of this question, we are interested only in solid waste. It is defined as waste that is landfilled, subject to deep well injection or incinerated without energy recovery (either on-site and off-site) and not recycled or reused.
Data RequirementsSpecific data requirement for WasteWaste should be reported in dry metric tonnes of waste. Waste disposed should include materials landfilled, subject to deep well injection or incinerated without energy recovery (both on-site and off-site).Materials that are sent offsite for beneficial use (such as for recycling, re-purposing, or energy recovery) do not need to be reported in this question. Waste from extraordinary activities should not be considered. The definition of what is considered to be extraordinary should be consistent with financial reporting. Example: we would not expect a pharmaceutical company building

its new headquarters to report the resulting construction waste. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Total waste disposed figure for at least the most recent reported year. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Data consistency• If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. • If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. • If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If 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. General data requirements• For companies who have the EP - Hazardous Waste, EP - Mineral Waste or EP - Ash and Gypsum Waste questions in their questionnaire, please do not report this information here but rather, report that data separately in those questions. If you do not have those questions in your industry questionnaire, please include hazardous, mineral and ash waste data here. • Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section question. In particular, environmental data of group companies should follow the following rules• Environmental data of companies that are consolidated at-equity must not be considered. • Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. •Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. • Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. • Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. • Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more. • Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. • Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. • Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. • If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. • Please ensure that the Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator. ReferencesDirective 2008/98/EC of the European Parliament and of the Council (Waste Framework Directive) GRI G4-EN23 and GRI Standard 306-2 are relevant for this question.

2.3.6 EP - Mineral Waste

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

❍

Mineral Waste	Unit	FY 2013	FY 2014	FY 2015	FY 2016	Link to public disclosure
Waste rock	Million metric tonnes dry weight					
Tailings	Million metric tonnes dry weight					

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

❍ We do not track mineral waste production.

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

❍ Not known

Question RationaleMineral wastes are typically produced in very high volumes. Their handling and storage directly impacts the land and can lead to long-term legacy issues if not managed effectively. In this question, RobecoSAM asks for the volumes of mineral waste that are produced. This enables us to understand the relative importance of mineral waste to your company. Key DefinitionsMineral waste: For the purposes of this question, mineral wastes comprise waste rock and tailings. Waste rock: Comprises rock that has uneconomic mineral content and which is removed to access ore during mining activities. This definition includes both waste rock to rock dumps and waste rock to in-mine backfill. Tailings: material that remains after minerals have been removed from ore, and which comprise finely ground rock mixed with process water. Data RequirementsThird-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Data ConsistencyIf 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. General Data Requirements• Environmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section • In particular, environmental data of group companies should follow the following rules: • Environmental data of companies that are consolidated at-equity must not be considered. • Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. • Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. • Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. • Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. • Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more. • Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. • Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. • Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. • If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. • The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. • Please ensure that the Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator ReferencesGRI G4-EN23 and GRI Standards 306-2 and 103 are relevant for this question

2.3.7 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 you have correctly filled in the Company Information section at the beginning of the questionnaire, and that the coverage in the table below is related to the denominator relevant for your company as indicated in that section.

❍

Direct SOx emissions	Unit	FY 2014	FY 2015	FY 2016	FY 2017	What was your target for FY 2017?
Direct SOx emissions	metric tonnes					

Direct SOx emissions	Unit	FY 2014	FY 2015	FY 2016	FY 2017	What was your target for FY 2017?
Data coverage (as % of denominator)	percentage of:					

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

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

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

❍ We do not track direct SOx emissions.

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

❍ Not known

Question RationaleProducing 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 reductionsand reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs ofbusiness operations and the assessment of trends in the consumption of natural resources and the production of environmental waste products specific to each industry. Data RequirementsSpecific data requirements for SOx-emissions· Data should be reported as metric tons measured as SO2 [t SO2] · SOx-emissions of owned and/or managed fleet must be included. · SOx-emissions of business travel other than by owned and/or operated fleet should not be included. · SOx-emissions due to commuting of employees should not be included. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Data consistency- If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. - If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. - If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If relative figures are indicated, this need to be done for ALL environmental performance figures and the denominator should be set to 1. General data requirementsEnvironmental performance data shouldcover the activities of the entire company with the same consolidation as usedin financial reporting and must refer to the financial year (e.g., 01/01 to31/12 for both financial and environmental data) and be aligned with thefigures reported in the Company Information section As a consequence, environmentalperformance 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 followingrules: · Pleasereport 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 providedin the table above is normalized data." · Environmental data of companies that areconsolidated at-equity must not be considered. · Environmental data of companies that areconsolidated proportionally must be considered to the proportion at which they are consolidated financially. · Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. · Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. · Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more. · Environmental data of companies that have been bought should only be included as of the reporting period in which the companyis consolidated financially for the first time. · Where environmental data does not cover all consolidated activities of the company, the scope should be indicated togetherwith the environmental data that is known. · Indicators where a company has no emissions/resource use, 0 should be filled. · If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. · The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. · Please ensure that Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator. · If the reported figures in this question are different from your public reporting on this indicator, please explain under the relevant tick box. · If your company has a temporary coveragereduction or target challenge for the most recent reporting year due to corporate actions, please explain under the relevant tick box. - References GRI G4-EN21 and GRI Standard 305-7 are relevant for this question.

2.3.8 EP - Hazardous Waste

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

❍

HAZARDOUS WASTE	Unit	FY 2014	FY 2015	FY 2016	FY 2017	What was your target for FY 2017?
Hazardous Waste Generated	metric tonnes					
Data coverage (as % of denominator)	percentage of					

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

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

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

❍ We do not track hazardous waste generated

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

❍ Not known

Question RationaleProducing more with less material is essential for many industries affected by the growing scarcity of natural resources. Operational Eco-Efficiency enhances competitiveness in terms of cost reductions and reduces environmental liabilities. It also enables companies to be better prepared for future environmental regulations. The key focus is on inputs and outputs of business operations. This question addresses trends in the production of hazardous waste. Key DefinitionsWaste: refers here to materials that are not prime products (i.e. products produced for the market) for which the generator has no further use for own purpose of production, transformation or consumption, and which he discards, or intends or is required to discard. Wastes may be generated during the extraction of raw materials during the processing of raw materials to intermediate and final products, during the consumption of final products, and during any other human activity. Hazardous waste: waste classification that recognises chemical composition or other properties that make it capable of causing illness, death or some other harm to humans and other life forms when mismanaged or released into the environment. We also include in this definition the handling of ‘’regulated non-hazardous wastes’’.Examples include corrosive and toxic metals, asbestos, grinding dusts. Data requirementsSpecific data requirements for Hazardous Waste Generation• Waste should be reported in metric tons of dry waste. • Waste should include all kinds of hazardous • Recycling maybe subtracted, if hazardous waste is marketable, i.e. it can be sold for apositive price, or if there is internal recycling. The same applies to by-products.Hazardous waste that cannot be recycled or for the recycling of which the company has to pay must be reported as waste. For clarity, companies in applicable sectors that also have a separate question on mineral waste or ash disposal are not expected to include this data here but report it separately and in response to the appropriate question. Third-party verification: For third-party verification, we expect that data in the most recent year reported has been third-party verified and that relevant documentation is attached showing this verification. Internal audits or verification will not be considered. Data consistency• If the environmental performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. • If there is a temporary reduction in coverage due to, for example, a major acquisition, the corresponding box should be marked and the reduction should be explained. • If it is not possible to report the figures in absolute terms, the data should be reported in relative terms and the corresponding box should be ticked. Please note that information should always be reported in absolute terms if possible, even if it deviates from public reporting. If relative figures are indicated, this need to be done for ALL environmental performance figures and the denominator should be set to 1. General data requirementsEnvironmental performance data should cover the activities of the entire company with the same consolidation as used in financial reporting and must refer to the financial year (e.g., 01/01 to 31/12 for both financial and environmental data) and be aligned with the figures reported in the Company Information section. Target: 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.In particular, environmental data of group companies should follow the following rules: • Environmental data of companies that are consolidated at-equity must not be considered. • Environmental data of companies that are consolidated proportionally must be considered to the proportion at which they are consolidated financially. • Environmental data of companies that are fully consolidated must be fully considered irrespective of the proportion to which they belong to the group. • Environmental data of business travel other than by owned and/or operated fleet should not be included unless specifically asked for. • Environmental data should refer to the specific company structure of each particular year. There should be no pro-forma backward consolidation of the current company structure. • Environmental data of companies that are sold or no longer consolidated should be excluded from environmental data as of the reporting period in which the company has not been consolidated any more. • Environmental data of companies that have been bought should only be included as of the reporting period in which the company is consolidated financially for the first time. • Where environmental data does not cover all consolidated activities of the company, the scope should be indicated together with the environmental data that is known. • Where the reported environmental data deviates from these definitions you are asked to explain in what way the data provided differs from the definitions. • If a company publicly reports on long-term but not annual targets, an annual target has to be estimated based on internal target setting or a linear distribution. • The data must be provided in the unit indicated in the question. If the company is tracking the specific indicator in a different unit, the unit converter must be used to convert the data into the preferred unit. • Please ensure that the Company Information section has been correctly filled in, and that the coverage in the table below is based on the same denominator. Please note: If your company has no exposure to water operations, please select "Not applicable" and indicate this in the comment box. ReferencesGRI G4-EN23 and GRI Standard 306-2 are relevant for this question.

2.4 Biodiversity

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

2.4.1 Biodiversity Commitment

This question requires publicly available information.

Does your company have a publicly available commitment to maintain, enhance, or conserve biodiversity/ecosystems on the land that is under its responsibility? Please indicate where this information is available in your **public reporting** or **corporate website.**

❍ Yes. Our commitment is publicly available and includes the following elements.

- ❏ The company has a commitment not to operate/explore/mine/drill in World Heritage areas and IUCN Category I-IV protected areas
- ❏ Application of mitigation hierarchy (avoid, minimize, restore & offset) when operating in areas with globally or nationally important biodiversity
- ❏ We work with external partners to help us fulfill this commitment Please provide name(s) of main partners:
- ❏ A target for No Net Loss or Net Improvement (e.g. Net Positive Impact, Net Positive Change, etc.)

What is the target?	
What is the timeframe of the target?	
What progress has been achieved?	

❍ No, we do not have a publicly available commitment.

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

❍ Not known

Question RationaleThe purpose of this question is to assess the extent of companies' biodiversity commitment, and whether they work with expert partners to help meet biodiversity commitments, and whether this includes any targets for no loss or improvements to biodiversity. Key DefinitionsLand under company responsibility: Land that is used owned, leased, operated, or permitted and used for production, extraction or plantations Biodiversity: For the purpose of this question, RobecoSAM takes a very broad definition of biodiversity. This can include species (flora and fauna), ecosystems, and/or habitats Sites containing globally or nationally important biodiversity: Globally important biodiversity can include: - Species classified as Critically Endangered, Endangered, or Vulnerable on the IUCN Red List, endemic species - Internationally recognized areas: World Heritage sites, Ramsar Wetlands, UNESCO MAB - Important biodiversity areas: Important Bird Areas, key biodiversity areas, AZE sites, Endemic Bird Areas, important plant areas Nationally important biodiversity can include legally protected areas, habitats, and species. Mitigation hierarchy: A sequential approach to protect and enhance biodiversity: Avoid, minimize, rehabilitate/restore, offset. Offsetting is a last resort to mitigate the remaining residual impact.(http://bbop.forest-trends.org/pages/mitigation_hierarchy) External Partners: This could include conservation NGOs, or experts in biodiversity assessment and management. Partners must be related to biodiversity management and not general sustainability or environmental management. If your company works with multiple partners, please provide the main organizations. Target: It must be related to No Net Loss (NNL) or overall improvement in the biodiversity value of the land under company responsibility. These can include net positive impact (NPI), biodiversity gains, positive change for biodiversity, etc. . Commitments related to process such are related to conducting assessments or implementing rehabilitation plans, implementing biodiversity action plans at sensitive sites, education/training, or philanthropy will not be accepted. No Net Loss: iT is defined as the point at which project-related impacts on biodiversity are balanced by measures taken to avoid and minimize the project's impacts, to undertake on-site restoration and finally to offset significant residual impacts, if any, on an appropriate geographic scale (e.g., local, landscape-level, national, regional). (IFC performance standard 6) ReferencesUN Convention on Biological Diversity: http://www.cbd.int Convention on International Trade in Endangered Species of Wild Fauna and Flora: http://www.cites.org/ UNESCO World Heritage Centre: http://whc.unesco.org/ International Union for Conservation of Nature: http://www.iucn.org/ International Council on Mining & Metals (ICMM)guidance: https://www.icmm.com/en-gb/publications/biodiversity/mining-and-biodiversity-good-practice-guidance International Petroleum Industry Environmental Conservation Association: (IPIECA) http://www.ipieca.org/resources/good-practice/biodiversity-and-ecosystem-services-fundamentals/ Cross-Sector Biodiversity Initiative (CSBI) guidance: http://www.csbi.org.uk/ Cement Sustainability Initiative

(CSI) guidance: https://www.wbcsdcement.org/index.php/key-issues/biodiversity/biodiversity-management GRI - G4-DMA and GRI Standards 103-1, 2 (biodiversity policy description) are relevant for this question.

2.4.2 Biodiversity Exposure & Assessment

In the past five years, has your company assessed its sites to determine what level of biodiversity importance exists on the land that is under your responsibility and what potential impacts your operations may have on that biodiversity? Please see the information button for additional information.

❍ Yes, we have assessed our sites for biodiversity importance. Please complete the table below:

Overall	Number of sites	Hectares
In the past five years...	Number of sites	Hectares
Based on the sites assessed...	Number of sites	Hectares
Of those sites with global or nationally important biodiversity...	Number of sites	Hectares
How many sites are used for production, extraction or plantation activities?		
What is the total land area of these sites?		
How many sites have been assessed and mapped for biodiversity?		
What is the total amount land area of these sites?		
How many contain or are adjacent to globally or nationally important biodiversity?		
What is the total amount of land included for these sites?		
How many sites have biodiversity management plans?		
What is the total land area of the sites that have biodiversity management plans in place?		

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

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

❍ Not known

Question RationaleThe purpose of this question is to assess whether companies conduct periodic assessments to know which of their sites contain globally or nationally important biodiversity and if so, the extent to which management plans are in place. Key DefinitionsSites containing globally or nationally important biodiversity: Globally important biodiversity can include: - Species classified as Critically Endangered, Endangered, or Vulnerable on the IUCN Red List, endemic species. - Internationally recognized areas: World Heritage sites, Ramsar Wetlands, UNESCO MAB. - Important biodiversity areas: Important Bird Areas, key biodiversity areas, AZE sites, Endemic Bird Areas, important plant areas. Nationally important biodiversity can include legally protected areas, habitats, and species Data RequirementsIn this question, RobecoSAM is looking for assessments that are periodically conducted and can be an initial baseline or periodic re-assessment. Number of sites should include only those that are for production, extraction or forestry plantations. Do not include offices or other infrastructure. ReferencesGRI - G4-DMA and GRI Standards 103-1, 2 (biodiversity policy description) are relevant for this question.

2.4.3 MSA Biodiversity

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

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

2.5 Climate Strategy

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

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 RationaleThe 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. ReferencesThe questions in this criterion have been developed in alignment with the CDP (www.cdp.net).

2.5.2 Management Incentives

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

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

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

❍ No, we do not provide incentives for the management of climate change issues

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

❍ Not known

Question RationaleThis question aims to capture how rewards are associated with the management of climate change issues, including attainment of targets. This ensures that climate-related ambitions and goals are embedded throughout the company and that management is held accountable for the achievement of these goals. Key DefinitionsIncentives: Please note that incentives can be positive (i.e. giving access to something) or negative (preventing access to something). Examples of incentive types include: - Monetary: a bonus or some form of financial remuneration. - Recognition (non-monetary): employee award (e.g. employee of the year) or career progression scheme, but not tied directly to any form of financial remuneration. - Other non-monetary rewards: including increased holiday allowances, special assignment, etc. Data RequirementsIf several types of incentives are used in your company, please select the incentive that is most commonly employed and include the fact that your company also uses other incentives in the comment box. Each employee group should only be selected once. ReferencesThis question refers to CDP question C1.3a. The questions in this criterion have been developed in alignment with the CDP (www.cdp.net).

2.5.3 Climate Change Strategy

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

❍ Integrated into multi-disciplinary company-wide risk management processes, i.e. a documented process where climate change risks and opportunities are integrated into the company's centralized enterprise risk management program covering all types/ sources of risks and opportunities

❍ A specific climate change risk management process, i.e. a documented process which considers climate change risks and opportunities separate from other business risks and opportunities

❍ There are no documented processes for assessing and managing risk and opportunities from climate change.

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

❍ Not known

Question RationaleThis 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 RequirementsIf 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. ReferencesThis question refers to CDP question 2.2. The questions in this criterion have been developed in alignment with the CDP (www.cdp.net).

2.5.4 Financial Risks of Climate Change

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

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

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

❑ Estimated financial implications of the risk before taking action:

Average estimated timeframe (in number of years):

❑ Estimated costs of these actions:

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

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

❑ Estimated financial implication of the risk before taking action:

Average estimated time frame (in number of years):

❑ 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 RationaleWith 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. Key DefinitionsClimate change risks: can include, but are not limited to: - Currently being experienced or expected to arise in the future - Already managed and therefore not expected to generate negative residual impacts (e.g. because of an insurance policy) - Newly identified - Risks which cannot be managed - Well understood or with high levels of uncertainty with regard to the likelihood of the risk materializing and the extent to which it will impact the business Regulatory risks: arise from current and/or expected city, state, regional, national or global governmental policy related to climate change. Risks include, but are not limited to, the imposition of emissions limits, energy efficiency standards and carbon trading schemes. Physical risks: may arise from dramatic extreme weather events or subtle changes in weather patterns. Other climate-related risks: include, but are not limited to: reputation, changing consumer behavior, induced changes in human and cultural environments, fluctuating socio-economic conditions and increasing humanitarian demands. Under financial implications: you are asked to provide quantitative estimates of the inherent financial impacts of the risks before taking into consideration any controls you may have in place to mitigate the impacts. An example would be the cost of destruction of facilities from extreme weather before taking into consideration how much insurance coverage you have. It is acknowledged that these will be estimates. The methods: you are using or plan to use to manage the risk could include diversification of product/ service offering, research and development in new product lines or lobbying of decision makers. In all cases please identify how this action has affected (or is expected to affect) the likelihood and/or magnitude of the risk (i.e. the residual risk) and over what timeframe the risk is expected to or has been reduced. The costs associated: with the management actions you have described can be annual or capital costs. Where there is no additional cost for action, please explicitly state this is the case. Where the cost is integrated into existing budgets, please provide some estimate of the scale of those costs. Timeframe: the timeframe refers to the time when you expect the risks are likely to materialize. It is acknowledged that risks further into the future are likely to have a higher degree of uncertainty associated with them. For companies submitting to CDP: in this question we ask you to indicate the estimated timeframe in years, using an integer. In the CDP questionnaire the time frame is defined as time ranges: Current; 1-5 years; 6-10 years; >10; to convert these ranges to an integer please use the following conversion table: - Current = 0 - 1-5 years = 3 - 6-10 years = 8 - >10 = 10 Data RequirementsPlease 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. ReferencesThis question refers to CDP question 2.4a.The questions in this criterion have been developed in alignment with the CDP (https://www.cdp.net). GRI - G4-EC2 and GRI Standard 201 -2 are relevant for this question.

2.5.5 Financial Opportunities Arising from Climate Change

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

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

Currency:

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

  Estimated timeframe (in number of 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)represent opportunities to exploit new markets or products. This question aims to find out if companies have identified climate change related opportunities that have the potential to generate positive change in their business operations, revenue generation and expenditure. Key DefinitionsClimate Change Opportunities: can include, but are not limited to: - Currently being experienced or expected to arise in the future - Being managed or newly identified - Well understood or with high levels of uncertainty with regard to the likelihood of the opportunity materializing and the extent to which it will impact the business Opportunities can be related to any of the following categories: Regulation: on climate change related issues may present opportunities for your organization if it is better suited than its competitors to meet those regulations, or more able to help others to do so. Possible scenarios would include a company whose products already meet anticipated standards designed to curb emissions, those whose products will enable its customers to meet mandatory requirements or those companies who provide services assisting others in meeting regulatory requirements. Regulation may also create new markets such as emission trading markets leading to new opportunities. Physical changes: related to climate change may present opportunities in a variety of ways. Reduced sea ice may allow access to new areas for vessels. Changing temperature and rainfall may extend growing seasons for farmers. Alternatively your organization may have goods and services that enable others to adapt to physical changes. Other climate-related opportunities: include those posed by changes in consumer attitude or improved standing due to your organization’s stance or action on climate change. The financial implications: of the opportunity should be expressed quantitatively. It is acknowledged that these will be estimates and where possible the assumptions made in arriving at a financial impact figure should be stated in the comment box. The costs associated: with developing the opportunities refer to the cost arising from the actions needed to exploit the opportunity and maximize its potential realization. Where there is no cost for action, please explicitly state this in the comment box, and in this case insert "0" to the text box provided. Timeframe: – the timeframe refers to the time when you expect the opportunities to materialize. It is acknowledged that opportunities further into the future are likely to have a higher degree of uncertainty associated with them. For companies submitting to CDP: in this question we ask you to indicate the estimated timeframe in years, using an integer. In CDP questionnaire the time frame is defined as time ranges: Current; 1-5 years; 6-10 years; >10; to convert these ranges to an integrer please use the following conversion table: - Current = 0 - 1-5 years = 3 - 6-10 years = 8 - >10 = 10 Data RequirementsPlease describe and provide figures concerning the most significant opportunity identified. ReferencesThis question refers to CDP question 2.4a.. The questions in this criterion have been developed in alignment with the CDP (https://www.cdp.net). GRI - G4-EC2 and GRI Standard 201 -2 are relevant for this question.

2.5.6 Scenario Analysis

Does your organization use climate-related scenario analysis to inform your business strategy?

❍ Yes, we use climate-related scenario analysis to inform our business strategy

- ❍ Yes, qualitative
- ❍ Yes, quantitative
- ❍ Yes, qualitative and quantitative

  Please specify the **primary** climate-related scenario analysis used by your organization:

- ❍ 2DS

 - ❍ IEA 450
 - ❍ Greenpeace
 - ❍ DDPP
 - ❍ IRENA
 - ❍ RCP 2.6
 - ❍ IEA B2DS
 - ❍ IEA Sustainable development scenario
 - ❍ Nationally determined contributions (NDCs)
 - ❍ Other, please specify

- ❍ No, but we anticipate doing so in the next two years
- ❍ No, and we do not anticipate doing so in the next two years
- ❍ Not applicable. Please provide explanations in the comment box.
- ❍ Not known

Question RationaleToday, many organizations are affected by climate change-related risks. However, the most significant effects of climate change are likely to emerge over the medium to longer term, while the precise timing and magnitude of these impacts remain uncertain. This uncertainty represents a challenge for organizations and investors to understand the potential effects of climate change on their businesses, strategies, and financial performance. To appropriately incorporate these potential impacts in their planning processes, organizations need to consider how such risks and opportunities may evolve and what the potential implications may be under different conditions. One way to do this is through using climate-related scenario analysis. Key DefinitionsScenario analysis: is a strategic planning tool to help an organization understand how it might perform in different future states. It is a tool to enhance critical strategic thinking by challenging 'business-as-usual' assumptions and instead exploring alternatives based on their relative impact and likelihood of occurrence (i.e. critical uncertainties). Common climate-related scenarios are based on exposure to either transition risk pathways or physical risks. - Transition risk: pathway scenarios consider how an organization is impacted by changes to policy/regulation, technology or market changes aimed at emissions reductions, energy efficiency, subsidies/taxes or other constraints or incentives implemented to facilitate a low carbon economy (for example, the 'well below 2°C' goal committed to by the Paris Agreement). - Physical risk: scenarios assess the impact of acute or chronic physical change related to climate change such extreme weather, rising sea levels, water shortage, etc. Scenarios: are stories that have been methodically developed for the future, and aim to shed light on the decisions that we need to make today. A scenario describes a potential path of development that will lead to a particular outcome or goal. Scenarios are not forecasts or predictions. ReferencesCDP (2017), CDP Technical Note on Scenario Analysis – Conducting and disclosing scenario analysis This question refers to CDP questions C3.1a and C3.1d. The questions in this criterion have been developed in alignment with the CDP (http://www.cdp.net/).

2.5.7 Climate-Related Targets

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

- ❍ **Standard Method - We have absolute and/or relative (intensity) emissions targets:**

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

❍ **Alternative Method - We have other key climate-related targets:**

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

❍ We do not set any targets for GHG emissions.

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

❍ Not known

Question RationaleMost 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. Key DefinitionsAbsolute target: a target that describes a reduction in actual emissions in a future year when compared to a base year. Intensity target: a target that describes a future reduction in emissions that have been normalized to a business metric when compared to normalized emissions in a base year. Intensity measure: Grams CO2e or Metric tons CO2e per kilometer, per USD($) value-added, square meter, per unit revenue, per unit FTE employee, per unit hour worked, per unit of production, per unit of service provided etc. Science-based targets: "Targets adopted by companies to reduce greenhouse gas (GHG) emissions are considered "science-based" if they are in line with the level of decarbonization required to keep global temperature increase below 2 degrees Celsius compared to pre-industrial temperatures, as described in the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC AR5)." Source: Science based targets Initiative http://sciencebasedtargets.org/

what-is-a-science-based-target/ Other climate-related targets: Energy productivity, renewable energy consumption, renewable energy production, renewable fuel, waste, zero/low-carbon vehicle, energy usage, land use, methane reduction target, engagement with suppliers etc. Examples of overarching initiatives: RE100, EP100, EV100, Below50 – sustainable fuels, Science-based targets initiative, Reduce short-lived climate pollutants, Remove deforestation, Low-Carbon Technology Partnerships initiative Please see how the different fields are referenced in the CDP questionnaire: - Intensity measure: Metric - Baseline year: Base year - Target was set in year: Start year - Emissions of base line year in absolute tons of CO2e: Base year emissions covered by target (metric tons CO2e) Data RequirementsRobecoSAM expects companies' to set absolute or relative (intensity) emission targets (Standard Method). However, if no emission targets are set, RobecoSAM give companies the option to report on other climate related targets under the "Alternative Method" option. For the Standard Method, if you provide the relative (intensity) target in this question, please also indicate the definition of the intensity measure used (metric). Please note that you can choose to provide absolute or relative targets, and you are not required to provide both. ReferencesThis question refers to CDP questions C4.1a, C4.1b and C4.2. The questions in this criterion have been developed in alignment with the CDP (http://www.cdp.net). Science-based targets Initiative http://sciencebasedtargets.org/

2.5.8 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 RationaleThis 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 RequirementsPlease 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. ReferencesThis question refers to CDP question 4.3b. The questions in this criterion have been developed in alignment with the CDP (www.cdp.net).

2.5.9 Low-Carbon Products

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

❍

Type	Description of product(s)	Level of aggregation	% of total revenues from "climate change" product(s) in FY 2017	Estimated total avoided emissions per year	Comment
Low carbon product(s)		❍ Product ❍ Group of products ❍ Company-wide			
Avoided emissions for third-parties		❍ Product ❍ Group of products ❍ Company-wide			

❍ No, our products are not low carbon and/or the use of our products does not directly enable avoiding GHG emissions.

❍ Not applicable. Given the nature of our products, services and/or business model, this question is not applicable to our company. Please provide explanations in the comment box below.

❍ Not known

Question Rationale This question focuses on the initiatives companies have in place to reduce the emissions derived from their activities – whether 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 advisory 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 themselves 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. They look beyond direct emissions and increasingly consider low carbon products and avoided emissions at 3rd parties (scope 3 emissions) for the overall calculation of the carbon footprints of their portfolios. Taxonomies such as the Climate Bonds Taxonomy, Low-Carbon Investment (LCI) Registry

Taxonomy, Addressing the Avoided Emissions Challenge for the Chemicals sector 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. Key Definitions Low carbon products: products with low embedded emissions that contribute to the transition of a low carbon economy e.g. products required less raw material during the production process. Avoided emissions products: products or services that allow a company's client (i.e. a third party) to reduce their environmental footprint and avoid emissions e.g. eco-efficient products. Data Requirements% of total revenues from "climate change" product(s): Please specify the proportion of your revenue during the reporting year from your products that you classify as low-carbon products or that enable a third party to avoid GHG emissions. Revenue is defined as sales, net of taxes. Estimated total avoided emissions per year: Please specify what is the amount of avoided emissions per year that your products facilitate. ReferencesLow Carbon Investment Registry: This is a database of low carbon and emissions-reducing investments made by institutional investors http://globalinvestorcoalition.org/form-registry/ This question refers to CDP question C4.5a. The questions in this criterion have been developed in alignment with the CDP (https://www.cdp.net/).

2.5.10 Scope 3 GHG Emissions

Please specify the top three most relevant sources of scope 3 emissions to your organization which accounted for the majority of your scope 3 emissions in FY 2017. For each source you select, please provide an explanation of the relevance of the source to your business and an explanation of the calculation methodology used.

❍

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

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

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

❍ We do not consider Scope 3 emissions.

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

❍ Not known

Question RationaleWhile many climate-change risks and impacts can be attributed to companies' direct activities, many may lie elsewhere in the value chain. Today, Scope 1 and 2 emissions are broadly reported, but quantifying and reporting Scope 3 emissions poses a bigger challenge for companies. Increasingly, it is becoming important to understand the source of these emissions and how companies can work to decrease the impact of their indirect activities. With this question, RobecoSAM assesses to what extent companies consider Scope 3 emissions in their value chain. Data RequirementsExplanation for relevance: please provide details of how you have reached the conclusion that the source is relevant to your organization. Emissions calculation methodology: please provide a short description of the types and sources of data used to calculate emissions (e.g. activity data, emission factors and GWP values), along with a description of the methodologies, assumptions and allocation methods used to calculate emissions. ReferencesThis question refers to CDP question C6.5 and has been developed in alignment with the CDP (https://www.cdp.net/). This question contains categories of Scope 3 emissions of the Greenhouse Gas Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard, published in September 2011. GRI G4-EN17 and GRI Standard 305-3 are relevant for this question.

2.5.11 Internal Carbon Pricing

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

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

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

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

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

❍ Not known

Question RationaleMany major publicly-traded companies have integrated an "internal carbon price" as a core element in their ongoing business strategies. Such carbon pricing has become a standard operating practice in business planning as a means of testing strategic and investment assumptions' vulnerability to ever-stronger climate-related regulation and the broader emergence (explicitly or implicitly) of a cost of carbon. Through this question, 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 DefinitionsInternal carbon price: Internal assumptions of a carbon price as a planning tool to help identify revenue opportunities, risks, and as an incentive to drive maximum energy efficiencies to reduce costs and guide capital investment decisions. Price setting approaches: - External resources: such as price projections from climate-related regulation (e.g. the expected future Emissions Trading Systems (ETS) or carbon tax price and/or implicit carbon price) or the social cost of carbon - Benchmarking against peers: such as by looking at carbon prices set by other companies within its own sector. - Internal consultation: at a price to be material enough to change business decisions and behavior. - Technical analyses of the required measures to achieve the targets on reducing its carbon footprint and the associated investments needed. Data RequirementsIn case your company uses more than one type of internal carbon price, please report the price that has the greatest impact in your organization (i.e. price * quantity of emissions generated). Diversified mining companies (MNX) that do not have oil & gas or coal operations may mark "not applicable" in this question. ReferencesEcofys, the Generation Foundation and CDP (2017), "How to guide to corporate internal carbon pricing – Four dimensions to best practice approaches", Consultation Draft This question refers to CDP question C11.3 and C11.3a. The questions in this criterion have been developed in alignment with the CDP (https://www.cdp.net/).

2.6 Mineral Waste Management

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

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.

2.6.1 Tailings Management Policy & Implementation

Additional credit may be granted for publicly available evidence.

❍ **Coverage**

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

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

Policy

Please indicate 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

Incidents

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

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

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

Question RationaleMining activities produce waste rock, and processing activities produce tailings. Effective waste rock management is needed to minimize the impact on local people, the workforce and the environment. The fundamental objective of mine tailings storage facilities is to provide safe, stable, and economical tailing storage, presenting negligible public health and safety risks and acceptably low social and environmental impacts during operation and post closure. Through this question RobecoSAM assesses the exhaustiveness of a company’s tailings management approach. Key DefinitionsTailings: Fine-grained materials from ore and residues of chemical reagents used in the separation process, all part of a slurry. Active operations: Mines currently in operation and generating mineral processing tailings. Closed operations: Mines currently closed but which have previously generated mineral processing tailings and where tailings residues and dams remain. Riverine tailings disposal: Discharge of mine tailings into river waters. (Sub) Marine tailings disposal: Disposal of mine tailings into marine waters via a pipeline. Life-of-mine tailings storage facility plan: A plan outlining how and where tailings will be stored over the life of the operation, the estimated budget and schedule, and how construction will be staged. At the individual mine, a tailings operating manual is required. Tailings operating manual: A manual to guide and assist the tailings storage facility operators with the daily operation, as well as with forward planning of the facility's operation and maintenance. Monitoring reports are prepared annually and are accessible by stakeholders. Audit and assessment: Refers to the governance of tailings management facilities that includes an assurance program for each phase providing, among other things, for the frequency and scope of the various levels of inspections, audits and reviews. Assurance programs should specify appropriate milestones for and frequency of independent review by suitably qualified professionals. Owned or operated tailings facilities: Total number of both active and closed operations Failure of a tailings management facility: Includes loss of containment, the overspill of tailings dam, breach of the tailings dam, and slope failure in a tailings dam. Data RequirementsDisclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering each of the following aspects of this question: - Number active tailings facilities currently managed by the company. - Policy (or set of policies) covering owned or operated tailings management facilities. ReferencesGRI G4-EN23 and GRI Standards 306-2 & 306-3 & 103 are relevant for this question. ICMM Review of Tailings Management Guidelines and Recommendations for Improvement (December 2016)

2.6.2 ARD Management

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

- ❍ **Acid Rock Drainage (ARD)**

Please tick the options below that are true for at least 80% of the mines owned or operated by your company. Please consider only those mines where ARD is an issue. Please provide supporting evidence for the marked options.

- ❏ ARD risk is evaluated in the explorations phase
- ❏ An ARD Management plan for site operations is developed during the feasibility phase
- ❏ An ARD Management plan for closure is developed during the feasibility phase
- ❏ Mining activities can only proceed if closure planning conducted during the feasibility phase demonstrates that ARD can be managed from both technical and economic perspective
- ❏ The company publicly reports on potential ARD sources such as waste rock and tailings at the individual mines

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

% of the mineral waste

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

Question RationaleIn the past, mining activities that damaged ecosystems and heavily impacted communities were largely condoned. Today, poor practices cannot be tolerated if mining is to be sustainable. Where Acid Rock Drainage (ARD) characterization and management has been poor, high remediation and treatment costs continue to impact the profitability of mining companies. While the cost of ARD management during operations can be significant, it is often small in comparison with the long-term costs that would otherwise be incurred. Successful management of ARD is vital to ensuring that mining activities meet increasingly stringent environmental regulations and community expectations and that the company's reputation is maintained. With this question, RobecoSAM assesses how companies deal with ARD in their mines. Key DefinitionsAcid Rock Drainage (ARD): Discharge that occurs as a result of oxidation of sulfide minerals contained in rock that is exposed to air and water. For the purposes of this question, it also includes effects arising from acid mine drainage, or acid and metalliferous drainage (AMD), from metal, coal or other mines. ARD Management plan: An integration of management approaches including characterization, flow assessment and estimates, operation of treatment facilities, and other relevant engineering design processes and operational management systems. Geo-chemically reactive: Mineral waste that is potentially acid generating or metal leaching. We recognize that there are a variety of systems that could be used by a mining company to classify or characterize this. Our intent is to credit companies that understand and can quantify the scale of their exposure to this issue. ReferencesGRI G4-EN23 and GRI Standards 306-2 & 103 are relevant for this question.

2.6.3 MSA Mineral Waste Management

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

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

2.7 Water Related Risks

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

2.7.1 Exposure to Water Stressed Areas

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

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

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

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

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

❍ Not known

Question RationaleThe rationale for the following questions is twofold: (i) determining the exposure of the organization to water-related risks and (ii) determining if the organization has a system in place enabling awareness of its own exposure to water related risks. We expect the company to use a generally accepted water risk tool (e.g. WBCSD water tool) or provide similar evidence that water risk mapping has been done on a local / plant-level detail.Key DefinitionsWater 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 ReferencesGRI G4-EN9 and GRI Standard 303-2 are relevant for this question.

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

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

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

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

- ❑ Scenario analysis with potential impact on operations, please specify:

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

Question RationaleAs water is becoming a more scarce resource, risks related to both the quality and quantity of available water have become of great importance for companies' operations. With this question, 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 also assesses preparedness for future changes in conditions (both in terms of company structure and geographical conditions). Please indicate any policies or risk management measures that have been taken on a corporate level relating to water stress or water-related risks.

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

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

Question RationalePotential 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 also assesses preparedness for future changes in conditions (both in terms of company structure and geographical conditions). Please indicate any policies or risk management measures that have been taken on a corporate level relating to water stress or water-related risks.

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

❍ ❏ Systematic tracking and monitoring of existing stakeholder conflicts, please specify:

❏ Estimates of future potential stakeholder conflicts, please specify:

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

❏ Active engagement with key stakeholders (local communities, NGOs, government bodies, large water users, etc.), please specify:

❏ Participation in integrated watershed management initiative in locations with key operations, please specify:

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

❍ We do not manage this at group level.

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

❍ Not known

Question RationaleIn 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 RequirementsFor companies with exposure to water-stressed areas - indicate policies or risk management measures that apply to the majority of the plants/sites located in water-stressed areas. For companies with NO exposure to water-stressed areas - this question needs to be answered by all companies as it also assesses preparedness for future changes in conditions (both in terms of company structure and geographical conditions). Please indicate any policies or risk management measures that have been taken on a corporate level relating to water stress or water-related risks.

2.7.5 Business Impacts of Water Related Incidents

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

❍

Incidents	Currency	FY 2014	FY 2015	FY 2016	FY 2017
Total actual and opportunity costs (e.g. forgone income) from water-related incidents					

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

❍ Not known

Question RationaleCompanies increasingly face water related risks in many of the regions in which they operate. With this question, RobecoSAM assesses the effectiveness of a company's water risk management by evaluating the rate of several types of negative incidents over time and their impact on business operations. Key DefinitionsIncident: - An operation interruption or plant closure occurs when there is a physical interruption of water supply or if an authorized body (e.g., governmental body, independent commercial or non-commercial regulator, etc.) limits water withdrawal from a water source - The cost of interruption/closure is over $10,000

3 Social Dimension

3.1 Social Reporting

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

3.1.1 Social Reporting - Coverage

This question requires publicly available information.

Is the coverage of your company's publicly 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):
   - ❍ >75% of revenues OR >75% of business operations
   - ❍ 50-75% of revenues OR 50-75% of business operations
   - ❍ 25-50% of revenues OR 25-50% of business operations
   - ❍ <25% of revenues OR <25% of business operations

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

❍ 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 publicly 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 RationaleThe 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 DefinitionsReporting 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. ReferencesGRI G4-17 & G4-18 and GRI Standards 102-45 & 102-46 are relevant for this question.

3.1.2 Social Reporting - Assurance

This question requires publicly available information.

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

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

❏ The assurance statement contains a "declaration of independence" which specifies that the assurance provider has no conflict of interest in relation to providing the assurance of social data for the company which has been assured

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

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

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

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

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

❍ Not known

Question RationaleAs 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 DefinitionsAssurance specialists: Include accountants, certification bodies, and specialist consultancies. The term does not include independent advisory boards, stakeholder panels, or high-level individuals. The declaration of independence: An explicit statement of independence from the auditor confirming that there is no other commercial link to the company's operations or business that could result in a conflict of interest. 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 or the AICPA Code of Professional Conduct 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) - Standard 3810 Assurance Engagements related to Sustainability Reports (the Netherlands) - AT-C Section 105 and 210 (United States/ Canada) 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. Conclusion: When looking for a conclusion, this refers to an assurance conclusion; for example, to limited or reasonable assurance. ReferencesGRI G4-33b and GRI Standard 102-56 are relevant to this question.

3.1.3 Social Reporting - Quantitative Data

This question requires publicly available information.

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.
If available, please select KPIs with at least three years of history, well defined targets and clear reporting on progress towards these targets.

❍

	Please specify the KPI and attach the public reference together with the page number where the 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 RationaleKey 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 and be disclosed for at least three years - Each target should have a target year - Progress on the target should be disclosed publicly Please note that Social KPIs should be related to the Social Dimension, and not the Economic Dimension. For instance, KPIs related to Code of Conduct or Supply Chain Management are not accepted.

3.2 Labor Practice Indicators

Employees represent one of a company's most important assets. Maintaining good relations with employees is essential for the success of a business's operations, particularly in industries characterized by organized labor. Beyond providing a safe and healthy working environment, companies should support fair treatment practices such as guaranteeing diversity, ensuring equal remuneration and supporting freedom of association. In accordance with international standards on labor and human rights, companies are increasingly expected to adhere to and apply these standards equally across all operations within the organization. Furthermore, growing customer awareness leads to higher expectations from companies in their role as global corporate citizens and their ability to drive sustainable business practices and human rights issues forward.
The key focus of the criterion is on companies' policies to manage labor relations, related KPIs, equal employment and development opportunities, human rights and freedom of organization.

3.2.1 Diversity

Additional credit may be granted for publicly available evidence.

Please complete the table and indicate which of the following indicators your company uses to monitor diversity-related issues and whether this information is publicly disclosed. Please provide figures covering the entire scope of the company and attach supporting evidence where indicated.

❍

Diversity Indicator	Percentage (0 - 100 %)
Female share of total workforce (%)	Please indicate where this information is available in your public reporting:
Females in management positions (as % of total management workforce)	Please indicate where this information is available in your public reporting:
Females in junior management positions, i.e. first level of management (as % of total junior management positions)	
Females in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as a % of total top management positions)	
Females in management positions in **revenue-generating functions** (e.g. sales) as a % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.)	
❏ Breakdown of workforce based on other minority group(s), e.g. age, nationality, disability, etc. Please attach supporting evidence:	

❍ We do not use such diversity indicators.

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

❍ Not known

Question RationaleWe assess various Labor KPIs of an organization to determine the not only the quality, but also the 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 and P&L responsibility increases. This is an indicator of a company’s ability to retain its top female talent from junior management up to senior management positions. 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. Key DefinitionsThe definitions provided below are guidelines that should be followed as closely as possible. If a different definition is used, this should be explained accordingly and a consistent definition should be used in any other questions that may require information about organizational structures. Junior management positions: refer to first-line managers, junior managers and the lowest level of management within a company's management hierarchy. These individuals are typically responsible for directing and executing the day-to-day operational objectives of organizations, conveying the directions of higher level officials and managers to subordinate personnel. Top management positions: refer to management positions with a reporting line at most two levels away from the CEO. They include individuals who plan, direct, and formulate policies, set strategy, and provide the overall direction of enterprises/ organizations for the development and delivery of products or services, within the parameters approved by boards of directors or other governing bodies. Revenue-generating functions: refer to line management roles in departments such as sales, or that contribute directly to the output of products or services. It excludes support functions such as HR, IT, Legal. May also be referred to as roles that have P&L responsibility. Data RequirementsIn 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. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering each of the following aspects of this question: - Female share of total workforce (%) - Females in management positions (as % of total management workforce) ReferencesThe gender equality questions were developed in collaboration with EDGE Certified Foundation, leveraging its robust research on gender equality. The foundation focuses on global corporations as the key drivers for sustainable, positive change in business and society. EDGE (Economic Dividends for Gender Equality) is the leading assessment methodology and business certification standard for gender equality; it is designed to help organizations not only create an optimal workplace for women and men but also benefit from it. EDGE is working with more than 150 organizations in over 40 countries and 22 industries. GRI G4-10 & G4-LA 12 and GRI Standards 102-8 & 405 -1 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

3.2.2 Equal Remuneration

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

❍ Currency:

Employee Level	Average Female Salary	Average Male Salary	Ratio (= Average Female Salary / Average Male Salary)
Executive level (Base salary only)			
Management level (base salary only)			
Management level (base salary + other cash incentives)			
Non-management level			

❍ We do not use such equal remuneration indicators.

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

❍ Not known

Question RationaleWe 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 DefinitionsManagement 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. ReferencesThe 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

3.2.3 Freedom of Association

Additional credit may be granted for publicly available evidence.

What percent of your total number of employees are covered by an independent trade union or collective bargaining agreements? Please provide a link if this information is publicly available.

❍

% of employees covered	Link to public reporting

❍ We do not track freedom of association metrics.

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

❍ Not known

Question RationaleWe assess various Labor KPIs at an organization to determine the quality and transparency of its reporting. In line with ILO Convention No. 87 and No. 98, this question assesses if your company allows employees to join an independent trade union. Key DefinitionsCollective bargaining agreements are binding collective bargaining agreements include those signed by the organization itself or by employer organizations of which it is a member. These agreements can be at the sector, national, regional, organizational, or workplace level. Data RequirementsIf no employees are represented by independent trade unions or are covered by collective bargaining agreements, you should fill in 0. It is not typical that 100% of all employees are represented by an independent union, as managers and executives are usually not covered. We will not accept 100% coverage without supporting evidence. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering each of the following aspects of this question: - Percentage of employees covered by an independent trade union or collective bargaining agreements. ReferencesGRI G4-11 & G4-HR4b and GRI Standards 102-41 & 407-1 are relevant for this question.

3.2.4 MSA Labor Practices Indicators

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

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

3.3 Human Rights

The questions in this criterion aim to assess whether or not companies are meeting the implementation requirements of the UN guiding principles for business and human rights.

3.3.1 Human Rights - Commitment

This question requires publicly available information.

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

❍ Yes. We have a publicly available policy for our commitments to human rights. The policy covers the following:
- ❑ A statement of commitment to respect human rights in accordance with internationally accepted standards
- ❑ Requirements for our own operations (employees, direct activities, products or services)
- ❑ Requirements for our suppliers
- ❑ Requirements for our partners
- ❑ Actions and procedures we undertake to meet our commitment

❍ No, we do not have a human rights policy.

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

❍ Not known

Question RationaleThe purpose of this question is to identify companies that have an active commitment to respect and protect human rights in their business relationships in line with the UN guiding principles or another internationally accepted standard. The policy needs to be company-specific with a company-wide commitment and not just for a single site, business unit, or project. Only referring to or being a signatory to external entities such as the UN Global Compact (UNGC) or International Labour Organization (ILO) is not sufficient. A letter from your company to the UNGC is also not sufficient. Key DefinitionsRespecting human rights: - Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur - Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts. Suppliers: Include brokers, consultants,contractors, distributors, franchisees or licensees, home workers, independent contractors, manufacturers, primary producers, sub-contractors and wholesalers. Partners: Include agents, lobbyists and other intermediaries, joint venture and consortia partners, governments, customers, clients, local communities. Data RequirementsThis question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g. annual report, sustainability report, integrated report, company publications..) or corporate website. ReferencesOffice of the High Commissioner for Human Rights: http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf Business & Human Rights Resource Center: http://www.business-humanrights.org/en/un-guiding-principles UN Global Compact guide to developing a policy: https://www.unglobalcompact.org/docs/issues_doc/human_rights/Resources/HR_Policy_Guide_2nd_Edition.pdf

3.3.2 Human Rights - Due Diligence Process

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

❍ Yes, and our process covers the following. Please provide supporting evidence of a risk mapping or other form of assessment to identify areas of potential risk:
- ❑ Risk identification (usually in the form of risk mapping)
- ❑ Identification of **where** potential human rights issues could occur in our own operations
- ❑ Identification of **where** potential human rights issues could occur in our value chain or activities related to our business
- ❑ Identification of **what** actual or potential human rights issues could be of concern
- ❑ Systematic periodic review of the risk mapping of potential issues

- ❍ We are developing a process, but we have not yet conducted any assessments. Please provide information indicating the status and expected completion date.
- ❍ No, we do not have a process.
- ❍ Not applicable. Please provide an explanation in the comment box below.
- ❍ Not known

Question RationaleThe purpose of this question is to assess whether your company has a due diligence process to proactively and systematically identify potential issues and where they could occur. Here we ask how risks are identified and periodically reviewed. The outcomes of conducting the analysis should be provided in the following "Human Rights -Assessment" question. A passive approach such as a whistle blowing or confidential reporting system is not sufficient for this question. Key DefinitionsAdverse 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 process: 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. Data RequirementsSupporting 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. ReferencesOffice of the High Commissioner for Human Rights: http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf Business & Human Rights Resource Center: http://www.business-humanrights.org/en/un-guiding-principles GRI G4-HR3 and GRI Standard 406-1 are relevant for this question.

3.3.3 Human Rights - Assessment

Has your company conducted an assessment of potential human rights issues across your business activities in the past three years?

- ❍ Yes. We have proactively conducted an assessment of potential human rights issues in the last 3 years. Please complete the table below related to the portion of activities assessed, the portion of activities where risks have been identified, and the portion of activities with mitigation actions taken. If any of the business categories are not material to your company, select "Not relevant" and provide an explanation.
  For the basis of reporting, please provide the denominator used to calculate the extent of your assessment of your own operations, suppliers, and joint ventures. Please see the information button for definitions and examples.

Category	A. % of total assessed in last three years	B. % of total assessed (column A) where risks have been identified	C. % of risk (column B) with mitigation or remediation process implemented	D. Basis for reporting % (denominator, e.g. costs, FTEs, number of suppliers)
❍ **Own Operations** (including Joint Ventures where the company has management control) ❍ Not relevant				
❍ **Contractors** and **Tier I Suppliers** ❍ Not relevant				

Category	A. % of total assessed in last three years	B. % of total assessed (column A) where risks have been identified	C. % of risk (column B) with mitigation or remediation process implemented	D. Basis for reporting % (denominator, e.g. costs, FTEs, number of suppliers)
❍ **Joint Ventures** with no management control ❍ Not relevant				

Which groups have been specifically assessed? Check all that apply and provide reference for each tick box.

- ❏ Own employees
- ❏ Children
- ❏ Indigenous people
- ❏ Migrant labor
- ❏ Third-party contracted labor
- ❏ Local communities
- ❏ 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 RationaleThe purpose of this question is to assess the extent your company is proactively identifying where risks are and managing them. The process should consider the country contexts in which the organisation operates, the potential and actual human rights impacts resulting from the organisation's activities, and the relationships connected to those activities. (source: https://www.unglobalcompact.org/docs/news_events/8.1/human_rights_translated.pdf). Key DefinitionsOwn Operations: Includes direct activities, own employees, own sites, own products/services, and joint ventures where management has control. Contractors and Tier 1 Suppliers: Include brokers, consultants, contractors, distributors, franchisees or licensees, home workers, independent contractors, manufacturers, primary producers, sub-contractors and wholesalers. Joint ventures with no management control: all joint ventures not included in Own Operations as defined above. Indigenous people: Generally refers to descendants of pre-colonial or pre-settler societies and include but is not limited to First People, Native American, First Nations, Aboriginal People. Characteristics include: - Self-identification as indigenous - Historical continuity with pre-colonial and/or pre-settler societies - A common experience of colonialism and oppression - Occupation of, or strong links with, specific territories - Distinct social, economic and political systems - Distinct language, culture and beliefs from dominant sectors of society - Resolved to maintain and reproduce their ancestral environments and distinctive identities Source: ICMM Indigenous Peoples and Mining Good Practice Guide 2016 Data RequirementsSupporting documentation should be recent, and provide a clear description of the assessment status for the past 3 years. References GRI G4-HR8 & G4-HR9 and GRI Standards 411-1 &412-1 are relevant for this question. Office of the High Commissioner for Human Rights: http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf Business & Human Rights Resource Center: http://www.business-humanrights.org/en/un-guiding-principles

3.3.4 Human Rights - Disclosure

This question requires publicly available information.

Does your company **publicly disclose** its commitments and the status of its human rights assessment? The following is publicly available:

❍ Yes, our company publicly reports on our human rights commitments. Then following are publicly available:
  ❑ Process to identify and mitigate risks
  ❑ The number of sites with mitigation plans
  ❑ The main issues and vulnerable groups identified
  ❑ Remediation actions taken
❍ 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 RationaleThe purpose of this question is to assess the extent to which companies are publicly disclosing their human rights efforts. We are looking for the following evidence in the public domain: - The commitment - The process to identify and mitigate risks - The number of sites with mitigation plans in place - The main human rights issues, vulnerable groups identified - Remediation actions taken Data RequirementsCopy of, or link to: Company website, annual report, sustainability report, other public communication Human Rights – Disclosure. ReferencesGRI G4-HR8, G4-HR9 and GRI Standards 411-1 & 412-1 are relevant for this question.

3.3.5 MSA Human Rights

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

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

3.4 Human Capital Development

Human capital development not only ensures that the company has the appropriate skill set to execute the business strategy, but also improves talent attraction and retention, and employee motivation; and, as a result, productivity and the potential for innovation. In increasingly knowledge-based industries, intellectual capital is also an important part of a company's intangible assets. Human and intellectual capital is maintained and improved by integrating knowledge management systems and implementing procedures for organizational learning. RobecoSAM's questions assess whether the company has a comprehensive approach to identifying skill gaps, measuring human capital management, and developing systems to share knowledge across the company.

3.4.1 Training & Development Inputs

Please provide the following data related to training, development and internal mobility for the last fiscal year and indicate the percentage of global employees that this data represents. Training hours and training costs should include activities related to further development of employee skills but should not include e.g. basic compliance training.

❍ Please indicate the data coverage of the reported data:
- ❍ 100% of all employees globally
- ❍ > 75% of all employees globally
- ❍ > 50% of all employees globally
- ❍ < 50% of all employees globally

	FY 2017
Average hours per FTE of training and development	
Average amount spent per FTE on training and development. 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 RationaleFor 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 DefinitionsFTEs (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. ReferencesGRI G4-LA9 and GRI Standard 404-1 are relevant for this question.

3.4.2 Employee Development Programs

Please provide two examples of employee development programs in your company that have been developed to upgrade and improve employee skills. 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 RationaleOne 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 DefinitionsEmployee 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. ReferencesGRI G4-LA10 and GRI Standard 404-2 are relevant for this question. -

3.4.3 Human Capital Return on Investment

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

❍

	FY 2014	FY 2015	FY 2016	FY 2017
a) Total Revenue, as specified in the "Denominator" question Currency:				
b) Total Operating Expenses Currency:				
c) Total employee-related expenses (salaries + benefits) Currency:				
Resulting HC ROI (a - (b-c)) / c				
Total FTEs, as specified in the "Denominator" question.				

❍ We do not track any of the above metrics.

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

❍ Not known

Question RationaleThe 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 DefinitionsBy 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. ReferencesGRI G4-EC1 and GRI Standard 201-1 are relevant for this question.

3.4.4 Return on Employee Development Investment

Does your company have a 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 **return on employee development investment**, we specially mean the increase in profits, savings or changes in other metrics such as employee engagement, employee retention, absenteeism per monetary unit spent (e.g. USD 1 million) on employee development programs.
The metric used in 3.4.3 Human Capital Return on Investment is not accepted here.

❍ Yes, we have a metric for calculating our return on employee development investments. Please select the approach that best describes your measurement of this return on investment and provide supporting evidence. **Please describe the specific metric used, including the specific training costs associated with the corresponding return measurement.**

  ❍ We use a third-party methodology (e.g., the Kirkpatrick Model, Level 3 Behavior or Level 4 Results) to identify the value of training to our business and resulting ROI. Please specify the return metric used as a result of applying this methodology:

  Metric
  Please provide the value of the metric used to measure the return on your employee development investments:

FY 2014	FY 2015	FY 2016	FY 2017

  ❍ We can estimate the improvements in employee turnover or employee engagement per **monetary unit spent (e.g. USD 1 million)** on training and employee development programs. Please specify:

  Metric
  Please provide the value of the metric used to measure the return on your employee development investments:

FY 2014	FY 2015	FY 2016	FY 2017

  ❍ We can estimate the cost savings **per monetary unit spent (e.g. USD 1 million)** on specific training programs (e.g. World Class Manufacturing, Six Sigma, Health & Safety Programs). Please specify:

  Metric
  Please provide the value of the metric used to measure the return on your employee development investments:

FY 2014	FY 2015	FY 2016	FY 2017

❍ We can estimate the increase in sales or the changes in our company's profitability **per monetary unit spent (e.g. USD 1 million)** on specific training and employee development programs (such as sales training). Please specify:

Metric
Please provide the value of the metric used to measure the return on your employee development investments:

FY 2014	FY 2015	FY 2016	FY 2017

❍ 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 RationaleWhile it is now common knowledge that investments in employee development and training provide valuable benefits in terms of productivity, quality and employee retention and satisfaction, companies are now faced with decisions about where to invest their valuable training and development budgets. This question examines how companies measure the benefits of their investments in employee development, providing more granular insight into the benefits achieved through investments in training, education and incentive programs in order for companies to see if their investments are generating reasonable benefits over time. Data RequirementsPlease explain how your company is able to determine the quantitative benefits achieved by your investments in employee development programs. Investment in Employee Development Programs: Include expenses related to education, training, incentive programs, etc. This does not include salary or benefits. Quantitative benefits: These benefits are 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, which can be monitored directly or converted into monetary values. Both types of quantitative benefits need to be attributable to the program specifically. For example: if your company invested in a leadership program for high potential individuals, did you see an increase in employee retention for that same group of employees?

3.5 Talent Attraction & Retention

3.5.1 Type of Individual Performance Appraisal

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

❍

Type of performance appraisal	% of all employees
Management by objectives: systematic use of agreed measurable targets by line superior	
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 RationaleIn 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 DefinitionsPlease note that multiple options might be valid for some employees, so the sum of all options needs not 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). ReferencesGRI G4-LA11 and GRI Standard 404-3 are relevant for this question.

3.5.2 Long-term Incentives

Does your company provide long-term incentives for employees below the senior management level?
Long-term incentive programs are programs with a performance period longer than one year.
Senior management includes employees that are at most two management levels from the CEO (or equivalent). Below senior management level refers to all employees that are more than two management levels away from the CEO. If your company uses a different definition for "below senior management level" please provide the definition in your answer.

❍

Please briefly describe 1) the long-term incentive program (e.g. stock options, restricted stock units, cash incentives, etc.); and 2) the type of employees the program applies to. Please provide supporting evidence:	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:
	❍ 2 years ❍ 3 years ❍ Longer than 3 years	% of our employees	

❍ No, we do not offer long-term incentive programs for employees below the senior management level.

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

❍ Not known

Question RationaleLong-term incentive programs can be essential for companies to retain well-qualified employees over time. Such programs serve to orient key decisions throughout the organization around longer-term goals and strategic objectives, giving companies a greater likelihood of success over time. This question assesses the long-term incentive programs the company has in place, the 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 DefinitionsLong-term incentives: 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: It can relate to any sustainability goals set your company, whether they are related to environmental issues, social issues such as occupational health and safety, or any other sustainability issue defined as material by your company. Senior management level: Refers to employees that are within two levels of the CEO as a maximum. "Employees below senior management" thus refers to all employees that are below the "senior management level". Please note that the definition of "senior management level" is up to the company as RobecoSAM allows choosing the best definition for the company's business plan and company structure. If your definition differs from RobecoSAM's definition due to your business model, please explain this in the question. Data RequirementsAverage 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.

3.5.3 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 2014	FY 2015	FY 2016	FY 2017
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 RationaleHuman 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) ReferencesThe Chartered Institute of Personnel and Development: http://www.cipd.co.uk/hr-resources/factsheets/employee-turnover-retention.aspx GRI G4-LA1(b) and GRI Standard 401-1 are relevant for this question.

3.5.4 Trend of Employee Engagement

Additional credit may be granted for publicly available evidence.

Please indicate in the following table the percentage of actively engaged employees based on your company's scaled employee engagement surveys. Please also indicate the coverage of these surveys and if this measurement can be broken down according to gender. For each row in the table, it is mandatory that the values provided are in the same unit.
If your company only conducts an Employee Engagement survey every two years, please duplicate the value of the previous year in the table and provide the target for the most recent year a survey was conducted.

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

Employee engagement	Unit	FY 2014	FY 2015	FY 2016	FY 2017	What was your target for FY 2017?
Employee engagement	% of actively engaged employees					
Data coverage	% of total employees					

PUBLIC REPORTING

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

GENDER BREAKDOWN

❑ We are able to break down the results of our employee engagement surveys based on gender. Please attach supporting evidence.

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

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

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

Please describe the method:	Please describe the unit used:	FY 2014	FY 2015	FY 2016	FY 2017	What was your target for FY 2017?
Data coverage	% of total employees					

PUBLIC REPORTING

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

GENDER BREAKDOWN

❑ We are able break down the results our employee engagement surveys based on gender. Please attach supporting evidence.

❍ We do not track employee engagement or satisfaction.

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

❍ Not known

Question RationaleInternal employee engagement surveys are a crucial tool for 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 engagement surveys of their employees and analyze the results of these surveys. Opinions about the company, the work-place 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 to assess whether companies are able to break down the results of their internal engagement surveys by gender, allowing them to understand differences of opinion and address potential issues. Key DefinitionsEngagement: definitions of employee engagement may vary, but the following are representative: - Gallup: Those who are involved in, enthusiastic about, and committed to their work and workplace. - Utrecht Work Engagement Scale (UWES-9): “A positive, fulfilling, work-related state of mind that is characterized by vigor, dedication, and absorption.” - Grovo: “A deep, personal, and empowered investment in work.” Deep because the employee cares about the quality of their work. Personal because the work and its contribution to the success of company matters to the employee. And empowered because “the employee is capable of delivering a quality that will reward their investment of time, talents, effort, and care.” RobecoSAM Methodology for measuring Employee Engagement% of actively engaged employees is the percentage of employees who reported that they feel “actively engaged" or simply "engaged" as opposed to "not engaged", "passive", or "actively disengaged" out of the total number of employees who participated in the survey. Source: SASB Actively engaged: The classification should generally reflect the use of 4, 5, 7 or 10 point scales, where "actively engaged" is 3-4 on a 4 point scale, 4-5 on a 5 point scale, 5-7 on a 7 point scale, and 7-10 on a 10 point scale, or the equivalent. Sources: The Vitality Institute and Aon Hewitt. Determining who is actively engaged: Engagement is generally determined through a composite score derived from several questions, however it may also be determined with a single question about "overall" engagement. Whatever the case, the result should be provided in a scale that corresponds to the above definitions of "actively engaged". Examples of scoring systems5 point scale, where 4-5 are considered "actively engaged": - Not engaged - Somewhat disengaged - Passive - Somewhat engaged - Highly engaged Aon Hewitt uses the following four categories, where 3-4 are considered ''actively engaged'': - Actively disengaged - Passive - Moderately engaged - Highly engaged Examples of Engagement Evaluation Aspects (5 point scale: Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree): - I understand the strategy and goals of the company - I understand how my work contributes to the company achieving these goals - I am proud to work for the company - I am excited and inspired to come to work most days - I have the feedback I need to succeed in my role. % of total employees refers to the percentage of employees who participated in the employee engagement survey out of the total number of employees Target: Targets can be the precise, stated target for the year in which the survey was conducted, or if the target is long-term for a specific future year, it can be linearly extrapolated. For instance, if the company reported 70% of employees were actively engaged in FY2015, and set a two-year target of reaching 80% by FY2017, the linearly extrapolated target for FY2016 would be 75% (e.g. 10% improvement divided by two years equals 5% per year). Other methodologies for measuring employee engagementCompanies may provide employee satisfaction instead of employee engagement, another measure if their scale for engagement cannot be translated into the method described above, or any other similar metric. Unit: to be described by the company in the text box provided % of total employees refers to the percentage of employees who participated in the employee engagement survey out of the total number of employees Data RequirementsIf your company only conducts an Employee Engagement survey every two years, please duplicate the value of the previous year in the table and provide the target for the most recent year a survey was conducted.

3.5.5 MSA Talent Attraction & Retention

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

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

3.6 Corporate Citizenship and Philanthropy

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

3.6.1 Group-wide Strategy

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

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

Priorities & KPIs
Please indicate the three main priorities as outlined in your group-wide corporate citizenship/philanthropy strategy specified above. For each priority, please indicate which UN Sustainable Development Goal the priority is aligned with. Furthermore, please provide a short description of how the priority is aligned with your business drivers and attach supporting evidence.
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 and SDG alignment	Description of alignment between priority and your business drivers. Please provide supporting evidence.	Business Benefit KPI	Social / Environmental Benefit KPI
Priority 1 ❍ 1. No Poverty ❍ 2. Zero Hunger ❍ 3. Good Health and Well-being ❍ 4. Quality Education ❍ 5. Gender Equality ❍ 6. Clean Water and Sanitation ❍ 7. Affordable and Clean Energy ❍ 8. Decent Work and Economic Growth ❍ 9. Industry, Innovation and Infrastructure ❍ 10. Reduced Inequalities ❍ 11. Sustainable Cities and Communities ❍ 12. Responsible Consumption and Production ❍ 13. Climate Action ❍ 14. Life Below Water ❍ 15. Life on Land ❍ 16. Peace, Justice and Strong Institutions ❍ 17. Partnership for the Goals ❍ 18. Other			

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

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

❍ 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 RationaleIn order to be a catalyst for development, corporate philanthropy programs must be managed well. Creating value for the beneficiaries of these programs and shareholders alike requires companies to have a clear direction and focus guiding their philanthropic activities. We aim to find out whether a company has a group-wide corporate citizenship / philanthropy strategy in place, its main priorities, and if these priorities are aligned with the UN Sustainable Development Goals and the company's business drivers. Programs and initiatives that are aligned with the company’s business drivers will allow the company to leverage its strengths, its brand and its employees to have the maximum impact on beneficiaries.   Creating value for beneficiaries and shareholders alike requires companies to have the ability to measure the effectiveness of their philanthropic activities from a cost/benefit perspective. Companies should have management processes in place to measure the impact of its activities and thus be able to use cost-benefit analysis to guide future spending decisions. The existence of group-wide KPIs to measure the effectiveness of philanthropic activities acts as an indicator of robust management processes. Key DefinitionsAlignment with business drivers: Refers to a clear connection between the focus of group-wide corporate citizenship /philanthropic activities and the company's business drivers. For example: if expanding your business presence in an emerging market, or a significant proportion of your company's existing customers are already located in emerging markets; your top priority corporate citizenship / philanthropic activities might be related to increasing the local standard of living by improving access to basic services (water, sanitation, electricity), improving the education system or improving hygiene, i.e. tackling social and environmental issues important in these markets. Examples of business drivers/KPIs: They may include, but are not limited to, product or business development, local development, reputation/ branding,human capital development and access to talent. Social / Environmental Benefit KPIs: Should be aligned with generally accepted social / environmental goals like the Sustainable Development Goals, Social Progress Index or similar. Data RequirementComponents 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 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 and GRI Standard 413-1 are relevant for this question.

3.6.2 Type of Philanthropic Activities

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

❍

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

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

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

❍ Not known

Question RationaleIn order to be a catalyst for development, corporate philanthropy programs need to be well managed. Creating value for beneficiaries and shareholders alike requires companies to have a clear direction and focus guiding their philanthropic activities. This question aims to assess the structure and diversity of companies' corporate citizenship programs. Having a diversified approach to corporate citizenship ensures that a company makes full use of the different types of capital it has at its disposal: financial, human, etc. Key DefinitionsThe 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 ReferencesLondon Benchmarking Group Guidance Manual http://corporate-citizenship.com/our-insights/lbg-guidance-manual-2015/ GRI G4-EC1 and GRI Standards 201-1 are relevant for this question.

3.6.3 Input

Additional credit may be granted for publicly available evidence.

For the last fiscal year, please estimate the total monetary value (at cost) of your company's corporate citizenship/philanthropic contributions for each of the following categories. Please note that marketing and advertising budgets should be excluded from the calculation. Please provide supporting evidence only if this information is available in your **public reporting** or **corporate website.**

❍ Currency:

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

❍ We did not make any corporate citizenship/philanthropic contributions

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

❍ Not known

Question RationaleIn 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 DefinitionsThe 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. Data RequirementsDisclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering all of the following aspects of this question: Total monetary value (at cost) of your company's corporate citizenship/philanthropic contributions for each of the following categories: - Cash contributions - Time: employee volunteering during paid working hours - In-kind giving: product or services donations, projects/ partnerships or similar - Management overheads Please note: public disclosure of your total corporate citizenship/philanthropic contributions is not sufficient to be awarded additional credit. ReferencesLondon Benchmarking Group Guidance Manual http:// corporate-citizenship.com/our-insights/lbg-guidance-manual-2015/

3.7 Occupational Health and Safety

Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Moreover, it can also affect a company's reputation, impact staff morale or increase operating costs through fines and other contingent liabilities. RobecoSAM's key questions focus on Key Performance Indicators (KPIs) for a company's own operations, and for its suppliers and their performance against industry benchmarks. Industry-specific questions additionally focus on training, audits and transparency. Industries operating in areas where HIV/AIDS is widespread are also expected to support their employees and minimize the risks of disruption to their business activities.

3.7.1 Fatalities

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

❍

Fatalities	FY 2014	FY 2015	FY 2016	FY 2017	Please explain trend
Employees					
Contractors					

❍ We do not track employee and contractor fatalities.

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

❍ Not known

Question RationaleKeeping 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 DefinitionsWork-related fatalities: The death of a worker arising from an occupational disease or injury sustained or contracted while performing work that is controlled by the organization or that is being performed in workplaces that the organization controls. Contractor: Persons or organizations working onsite or offsite on behalf of and organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors. ReferencesGRI G4-LA6 and GRI Standards 403-2 are relevant for this question.

3.7.2 Total Recordable Injury Frequency Rate (TRIFR) - Employees

Additional credit may be granted for publicly available evidence.

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

❍

TRIFR	Unit	FY 2014	FY 2015	FY 2016	FY 2017
Employees	n /million work h				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Employees ❍ Operations ❍ Revenues				

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

❍ 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 RationalePoor 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 DefinitionsTotal Recordable Injury Frequency Rate (TRIFR): Total number of recordable injuries per million work hours. TRIFR can be calculated using the formula: TRIFR = (Number of events in the accounting period) / (Total hours worked in accounting period) x 1'000'000 Data RequirementsIf 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. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Employee Total Recordable Injury Frequency Rate (TRIFR) for at least the most recent reported year. Please note: if Total Recordable Injury Frequency Rate (TRIFR) is only tracked a consolidated basis (employees and contractors combined) the combined rate for at least the most recent reported year should be provided. ReferencesGRI G4-LA6a and GRI Standards 403-2 are relevant for this question.

3.7.3 Total Recordable Injury Frequency Rate (TRIFR) - Contractors

Additional credit may be granted for publicly available evidence.

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

❍

TRIFR	Unit	FY 2014	FY 2015	FY 2016	FY 2017
Contractors	n /million work h				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Employees ❍ Operations ❍ Revenues				

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

❍ 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 RationalePoor 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 DefinitionsTotal Recordable Injury Frequency Rate (TRIFR): Total number of recordable injuries per million work hours. TRIFR can be calculated using the formula: TRIFR= (Number of events in the accounting period) / (Total hours worked in accounting period) x 1'000'000 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. Data RequirementsPlease 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. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Contractor Total Recordable Injury Frequency Rate (TRIFR) for at least the most recent reported year. ReferencesGRI G4-LA6b and GRI Standards 403-2 are relevant for this question.

3.7.4 Process Safety Events - Tier 1

Additional credit may be granted for publicly available evidence.

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

❍

Process Safety Events: Tier 1	Unit	FY 2014	FY 2015	FY 2016	FY 2017	What was your target for FY 2017?
Number per million hours worked	number					
Data Coverage (as % of employees, operations or revenues)	percentage of: ❍ Employees ❍ Operations ❍ Revenues					

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

❍ We do not track tier 1 process safety events.

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

❍ Not known

Question RationaleAcross the extractive industries and materials companies, considerable effort has been directed towards preventing major process safety incidents. Such incidents are characterized as unplanned loss of containment events with the potential for severe consequences, including multiple fatalities, widespread environmental impact and/or significant property damage. The reporting elements below are intended to provide industry-wide indicators for recording predictive events and trends that may identify precursors of process safety incidents which can be addressed through preventative actions. Various industry associations have combined to align approaches to measuring process safety events. These include the American Petroleum Industry (API RP 754), as well as the Center for Chemical Process Safety (CCPS) and the International Association of Oil and Gas Producers (IOGP). These documents describe four tiers providing a range of lagging and leading metrics. Tier 1 has been adopted by many companies and is the common reporting element. Key DefinitionsA Tier 1 Process Safety Event (on Incident) is commonly defined as an incident which meets the (industry specific) threshold of severity which should be reported as the industry-wide process safety metric. For the Oil & Gas sector: Process Safety Events are defined by API 754 and IOGP 456. They comprise unplanned or uncontrolled release of materials, resulting in one or more specified consequences. Common approaches to reporting of Process Safety Events is described in IPIEACA's Oil & Gas Industry Guidance on Voluntary Sustainability Reporting 2015 (indicator HS5). For the Chemicals industry: Process Safety Events are defined by CEFIC and CCPS. These define process safety incidents based on releases of substances above a certain threshold or when certain consequences occur due to contact with released substances. For the Mining industry there are a variety of approaches adopted among companies. Some of these have been described in ICMM's "Overview of Leading Indicators for Occupational Health and Safety in Mining" (November 2012). Data RequirementsPlease note that RobecoSAM is looking for the number of tier 1 process safety events per million hours worked. If you use a different unit of measurement (such as a different time frame) please convert it to the specified format. Target: 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. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Number of tier 1 process safety events per one million hours worked for at least the most recent reported year. ReferencesAPI Recommended Practise 754 (API RP 754) CCPS Process Leading & Lagging Metrics, January 2011 ICMM Overview of Leading Indicators for Occupational Health and Safety in Mining, November 2012 IPIEACA's Oil & Gas Guidance on Voluntary Sustainability Repotring 2015 (indicator HS5)

3.7.5 Occupational Illness Frequency Rate (OIFR) - Employees

Additional credit may be granted for publicly available evidence.

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

❍

OIFR	Unit	FY 2014	FY 2015	FY 2016	FY 2017
Employees	n/million work h				
Data coverage (as % of employees, operations or revenues)	percentage of: ❍ Employees ❍ Operations ❍ Revenues				

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

❍ We do not track occupational illness frequency rate (OIFR) for employees.

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

❍ Not known

Question RationalePoor 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 or diseases suffered by its employees and prevent those illnesses or diseases from further aggravation. Key DefinitionsOccupational Illness or Diseases Frequency Rate (OIFR): The number of occupational illness or diseases cases for the reporting year per million hours worked, calculated using the following equation: (Number of events in the accounting period) / (Total hours worked in accounting period) x 1'000'000 Data RequirementsPlease 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. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Employee Occupational Illness Frequency Rate (OIFR) for at least the most recent reported year. ReferencesGRI G4-LA6 and GRI Standard 403-2 are relevant for this question.

3.7.6 MSA OHS

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

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

3.8 Asset Closure Management

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

3.8.1 Resource Transformation

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

❍ Yes, we have a policy covering more than 80% of our owned or managed operations which impact communities. Please attach supporting evidence and indicate below the elements covered by this policy:

- ❑ Social baseline studies
- ❑ Mine closure planning prior to mine development
- ❑ Local capacity development during mine operation
- ❑ Collaboration with economic diversification programs during mine operation
- ❑ Social closure impact assessment in the run-up to closure
- ❑ Closure-focused stakeholder engagement
- ❑ Social closure plans
- ❑ Closure related mitigation plans

❍ No, none of the above aspects are covered.

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

❍ Not known

Question RationaleWhile 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 requirementsRather 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". ReferencesAustralian 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

3.8.2 Mine Closure

Does your company have mine closure plans in place?

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

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

- ❑ 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 RationaleMining 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.

3.8.3 MSA Asset Closure Management

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

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

3.9 Social Impacts on Communities

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

3.9.1 Active Community Engagement

Additional credit may be granted for publicly available evidence.

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

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

  number of current production assets

  % of current production assets

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

  number of development projects

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

Question RationaleExtractive 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 DefinitionsCommunity 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. Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering each of the following aspects of this question: - Number (or percentage) of current production assets that have required community consultation - Number (or percentage) of development projects that are in the process of community consultation ReferencesGRI G4-SO1 and GRI Standard 413-1 are relevant for this question.

3.9.2 Community Consultation Framework & Implementation

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

❍ Yes, and it covers the following aspects:

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:
❏ Identifying affected communities and the range of stakeholders	
❏ Implementing a Stakeholder Engagement Plan	
❏ Providing Affected Communities with access to relevant information	
❏ Enabling Affected Communities to express their views on operational and project risks, impacts and mitigation measures	
❏ Incorporating the views of Affected Communities into operational and project decision-making	
❏ Grievance mechanisms for Affected Communities	
❏ Reporting to Affected Communities and other stakeholders	

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

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

❍ Not known

Question RationaleEffective 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 DefinitionsConsultation policy or framework approach: General principles, guidelines, practices and approaches to be applied by any asset where there is a requirement or identified need for consultation with affected communities. Community consultation: IFC Performance Standard 1 defines this as a two-way process that should: (i) begin early in the process of identifying environmental and social risks and impacts and continue on an ongoing basis as risks and impacts arise; (ii) be based on the prior disclosure and dissemination of relevant, transparent, objective, meaningful and easily accessible information which is in a culturally appropriate local language(s) and format and is understandable for affected communities; (iii) focus inclusive engagement on those directly affected as opposed to those not directly affected; (iv) be free of external manipulation, interference, coercion, or intimidation; (v) enable meaningful participation, where applicable; and (vi) be documented… (and)….tailored to the language preferences of the affected communities, their decision-making process, and the needs of disadvantaged or vulnerable groups.'' Data RequirementsWhere your company has a consultation policy or framework approach please attach supporting evidence and indicate in the table which aspects are covered by this, and where this is indicated in the attached documentation. If your company does not have a consultation policy or framework approach, please provide an explanation in the comment box ReferencesGRI G4-SO1 and GRI Standard 413-1 are relevant for this question. IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts

3.9.3 Relocation Programs

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

❍ Yes, and our approach covers the following aspects:

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

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

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

❍ Not known

Question RationaleProject-related land acquisition restrictions on land use can have adverse impacts on communities and individuals that use this land. With this question, RobecoSAM assesses the social aspects the company considers when relocations/ resettlements are required for new operations or extensions of existing operations. Key DefinitionsLand acquisition: includes both outright purchases of property and acquisition of access rights, such as easements or rights of way. Livelihood: refers to the full range of means that individuals, families, and communities utilize to make a living, such as wage-based income, agriculture, fishing, foraging, other natural resource-based livelihoods, petty trade and bartering. Physical displacement: the relocation of people from their homes Economic displacement: loss of assets and/or means of livelihood regardless of whether or not the affected people are physically displaced Data RequirementsWhere your company has a corporate approach to physical and economic resettlement of project-affected communities please attach supporting evidence and indicate in the table which aspects it covers, and where this is indicated in the attached documentation. If your company does not have a corporate approach to physical and economic resettlement of project-affected communities, please provide an explanation in the comment box. ReferencesGRI G4-SO2 and GRI Standard 413-2 are relevant for this question. IFC Performance Standard 5:Land Acquisition and Involuntary Resettlement

3.9.4 Indigenous Peoples

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

❍ Yes, our approach covers the following aspects:

Aspect:	Please provide supporting evidence for the aspect and indicate page numbers:
❏ Identifying affected Indigenous Peoples	
❏ Understanding the local context for engaging with Indigenous Peoples	
❏ Principles of good engagement of Indigenous Peoples	
❏ Free Prior and Informed Consent	
❏ Cultural preservation	
❏ Grievance mechanisms	
❏ Audit and assessment of relocation / resettlement	

❍ No, we do not engage specifically with indigenous peoples

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

❍ Not known

Question RationaleIndigenous Peoples are social groups that are distinct from mainstream groups in national societies and are often among the most marginalised and vulnerable section of the population. With this question, RobecoSAM assesses if and how companies engage with indigenous peoples. Key DefinitionsIndigenous Peoples: The following general characteristics are partly and/or fully indicative of Indigenous Peoples: self-identification as indigenous; historical continuity with pre-colonial and/or pre-settler societies; a common experience of colonialism and oppression; occupation of, or strong links with, specific territories; distinct social, economic and political systems; distinct language, culture and beliefs from dominant sectors of society; resolve to maintain and reproduce their ancestral environments and distinctive identities. These general criteria are purposively inclusive and meant to encompass the diversity of worldwide indigenous peoples while separating them from other national minorities and providing a basis for the kind of rights they claim. (ICMM 2016 p15) Free Prior and Informed Consent: It is generally recognised that there is no universal definition of free, prior and informed consent (FPIC). However, indicators of an appropriate approach include: provision of information necessary to for informed negotiation; use of mutually acceptable procedures for informed negotiation; ability to make decisions without coercion, intimidation or manipulation; provision of sufficient time; and incorporation into decision-making; Data RequirementsWhere your company has a corporate approach to engagement with indigenous peoples please attach supporting evidence and indicate in the table which aspects this covers, and where this is indicated in the attached documentation. If your company does not have a corporate approach to engagement with indigenous peoples please provide an explanation in the comment box. ReferencesIFC Performance Standard 7: Indigenous Peoples ICMM Indigenous Peoples and Mining Good Practice Guide 2016 ILO Convention 169 on Indigenous and Tribal Peoples 1989 United Nations Declaration on the Rights of Indigenous Peoples 2007

3.9.5 Security Forces

Additional credit may be granted for publicly available evidence.

Do you have a structured approach to managing security forces?

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

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

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

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

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

❍ Not known

Question RationaleIn order to protect reputation and to minimize respective risks, companies employing security forces must ensure that their security forces respect human rights. Key DefinitionsInvolvement of Security Forces: this refers to maintaining your company's safety and security within its operating framework while encouraging respect for human rights (security forces could be security hired/contracted with or without weapons). We are looking for statements which apply to your company regarding its security forces according to your company's own definition. Data RequirementsDisclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question:
- Evidence that the company is a signatory of the Voluntary Principles on Security and Human Rights Where your company is a signatory of the Voluntary Principles on Security and Human Rights but still has a structured approach to managing security forces that you wish to be appraised in this question, please attach supporting evidence and indicate in the table which aspects this covers, and where this is indicated in the attached documentation. If your company does not have a structured approach to managing security forces, please provide an explanation in the comment box. ReferencesThe Voluntary Principles on Security & Human Rights: http://www.voluntaryprinciples.org/ GRI G4-HR7 and GRI Standard 410-1 is relevant for this question.

3.9.6 Local Employment

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

❍ ❏ We have implemented a policy on employing local people. Please 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 RationaleBy 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 DefinitionsLocal 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.

3.9.7 MSA Social Impact on Communities

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

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

5 Future Questions (Optional)

In this section, questions on new, developing sustainability topics are asked with the intention of adding them to future revisions of the Corporate Sustainability Assessment. **Questions asked in this section will not contribute will Total Sustainability Score in the specific year they are asked. RobecoSAM may choose to ask these questions in the same our modified format in future years and add them to the standard part of the questionnaire, in which case they will contribute to the Total Sustainability Score in that year.**
RobecoSAM encourages companies to complete the questions in this section in order to allow RobecoSAM to perform data analysis on the results to inform future revisions of the questions and scoring schemes, as well as to provide companies the opportunity to engage with RobecoSAM on these topics.

5.1 Impact Valuation

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

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

Impact	Input metric or description of business activity	Output	External Impact	Documentation
	What resources have been used for your business activities? Which of your company's business activities have a social or environmental result?	What is the environmental or social direct result of your business activity?	What is the impact of your business activity on society and on the environment?	Please provide the following documentation and indicate if this information is available in your public reporting or corporate website.
	1. Please select "Operations" or "Products / services" from the dropdown menu. 2. Please describe the input metric or provide description of the business activity.	1. Please describe the direct environmental or social results of the business activity and the metric used to measure these outputs. 2. Please specify the quantitative value of the metric being used.	1. Please select the corresponding impact valuation technique. 2. Please provide a description of the impact of the business activity on the lives of targeted individuals / populations or on society at large, or on the environment and the metric / approach used to measure these impacts. 3. Please specify the quantitative value of the metric being used.	1. Evidence that the impact valuation assessment has been conducted. 2. Evidence of the methodology adopted for the calculation of your environmental or social external impact.
Impact 1	1. ❍ Operations ❍ Products / Services 2.	1. 2.	1. ❍ Quantification ❍ Monetary 2. 3.	
Impact 2	1. ❍ Operations ❍ Products / Services 2.	1. 2.	1. ❍ Quantification ❍ Monetary 2. 3.	

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

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

❍ Not known

Question rationaleThe purpose of this question is to identify companies that value the impacts of their main environmental and social externalities. Externalities are costs (negative externalities) or benefits (positive externalities) which are not reflected in free market prices and affect society and the environment. While companies have made significant progress in tracking and reporting inputs and outputs measures (such as water use and CO2 emissions) the social and environmental impacts resulting from operations, products or services are significantly under-reported. By measuring their externalized impacts companies not only increase their awareness on their positive contributions to society but also are better equipped to identify their key negative externalized impacts and anticipate regulatory changes and financial risks. Beyond the risk management dimension, impact valuation represents a management tool to orient the company strategy towards sustainable activities, solutions and sourcing. Investors are also interested in how companies measure and understand company impacts, and more importantly, how they use this information in their internal decision making so that it leads to long-term value creation. In order achieve this, investors need decision-friendly information converting disparate units of output into consistent and comparable information in order to evaluate: - The influence of the social and environmental externalities on business value drivers (growth, profitability and risk) - Financial and extra-financial information alongside each other - Companies' competitive advantage Key Definitions and Data RequirementsDescription of Business Activity: Description of company's business operations, products/services with an environmental or social result. Examples of company operations with an environmental/social result: - Manufacturing activities - Own facilities - Construction activities - Extraction activities - Supply chain operations Input: the environmental, social or economic resources necessary to carry out the business activity Natural Input: a measurable quantity of a natural resource or factor that is used as an input to production Examples: - Volume of sand used in construction (in tons) - Electricity consumed (in Kwh) - Water Consumed (in cubic meters) Economic input: monetary resources necessary to carry out a business activity: Examples: - Investments in R&D for environmental product/processes/services - Investments in R&D that create intellectual property rights - Investments in microfinance loans to disadvantaged - Investments in microinsurance projects - Investments in renewable energy programs - Investments to reduce company's environmental footprint (e.g. air pollution control equipment, waste treatment, water treatment) Social Input: human capital resources necessary to carry out a business activity Examples: - Number of employees taking part to the project - Number of working hours spent on a project Output: the environmental or social direct results of the business activity in question. Environmental output: environmental results linked to the business activity Examples: - Air pollution (CO2 emissions, NOx Emissions, SOx emissions) - Avoided CO2 emission in tons, avoided NOx emissions, avoided SOx emissions - Water pollution (contaminated potable water) - Ground pollution (tons of waste disposed to landfill, incinerator) - Waste diverted from landfill (in ton or %) - Percentage of energy recovered - Environmental clean-up or remediation costs - Revenues generated from sustainable products or services Social Output: social results linked to the business activity in question Examples: - Number of entrepreneurs that received a microfinance loan - Number of fatalities - Number of permanent injuries & illnesses - Sales of products protected by intellectual property rights External impact: Please indicate the impact of the business activity on the society at large or on the environment. With the term 'external impact' we refer to the consequences of the output on society and on the environment. Therefore, the indirect effect on society and on the environment of the company's business activity (operations, product or service). Please note that community investments and philanthropic initiatives are not accepted in this question. Examples of negative impact on society include: - Health impacts caused by GHG or other air emissions - Health impacts caused by other types of pollution, degradation of water or land quality - Estimated value lost due to degradation of natural capital or ecosystem services - Reduction in well-being due to injury or illness and costs for the healthcare system - Decline in health from overconsumption of products containing sugar Examples of positive impact on society include: - Quality of life improvements from access to medication - Improved social cohesion due to the redevelopment of dilapidated buildings - Quality of life benefits due to improved ecosystems, communities, water or land quality - Estimated value gained due to the improvement of natural capital or ecosystem services - Long-term earnings potential increase owed to educational or training programs provided Not acceptable examples of External Impact include: - Pure economic externalities and financial metrics: GDP growth, Tax payments, Net income, Amortization & depreciation, Interest, Salaries, Own employment, Taxes (direct income tax, indirect taxes & duties), Economic Value Add or Gross Value Add - Impacts from community investments or philanthropic activities Quantification: the measurable impact of the business activity on the lives of the targeted individuals, society at large or the environment. For example, numerical indicators, percentages, indices, scores and scales. Numerical Indicators: - Quality of life improvement: % increase in self-confidence - Quality life years gained from a new medical treatment vs. the standard of care - % reduction in chronic illnesses due to the company's program - % Loss of productive and habitable land - % Loss of production in fisheries due to the spill of pollutants in rivers - % Health-Adjusted Life Years (HALYs) Monetization: the practice of attributing a monetary value to a social or environmental externality. examples: - Social cost of carbon - Social cost of water - Social cost of waste - Social cost of alcohol - Agricultural losses due to environmental issues - Cost of quality life year gained from a new medical treatment vs. standard of care - Cost of work-related stress to society ReferencesNatural Capital Protocol http://naturalcapitalcoalition.org/protocol/ http://naturalcapitalcoalition.org/wp-content/uploads/2016/07/Framework_Book_2016-07-01-2.pdf Social Capital Protocol http://www.wbcsd.org/Clusters/Social-Impact/Social-Capital-Protocol http://social-capital.org/ Social Value UK http://www.socialvalueuk.org/ http://www.socialvalueuk.org/resource/discussion-document-valuation-social-outcomes/ http://www.socialvalueuk.org/app/uploads/2017/11/Discussion_Paper_on_SVP_NCP-FINAL-VERSION-2-1.pdf World Business Council For Sustainable Development (WBCSD): http://www.wbcsd.org/Clusters/Social-Impact/Resources/WBCSD-Measuring-Impact http://docs.wbcsd.org/2017/05/IVR_Impact_Valuation_White_Paper.pdf

6 Feedback Survey: Your input is welcome

Your feedback is a crucial component for the further development of the Corporate Sustainability Assessment. We very much value your honest and direct feedback and input on CSA improvement ideas.
Thank you for taking the time to provide your valuable feedback.
This feedback section is not used in the assessment or scoring of your company, is not mandatory and is strictly confidential.
Please note that this feedback survey section will also appear in the PDF version of the questionnaire.

6.1 Methodology development input

The ongoing development of our questionnaire benefits a lot from your input. Your answers in this section help us to improve our focus and update the areas that are most important to companies.
Which topics within the questionnaire do you 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

❍ Antitrust Policy

❍ Biodiversity

❍ Climate Strategy

❍ Codes of Conduct/Compliance/Corruption&Bribery

❍ Corporate Citizenship and Philanthropy

❍ Corporate Governance

❍ Customer Relationship Management

❍ Environmental Policy/Management System

❍ Environmental Reporting

❍ Human Capital Development

❍ Innovation Management

❍ Labor Practice Indicators and Human Rights

❍ Occupational Health and Safety

❍ Operational Eco-Efficiency

❍ Product Stewardship

❍ Risk & Crisis Management

❍ Social Reporting

❍ Stakeholder Engagement

❍ Strategy for Emerging Markets

❍ Supply Chain Management

❍ Talent Attraction & Retention

❍ Tax Strategy

❍ Other, please specify

Please specify:

Material topic 2

❍ Antitrust Policy

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

Please specify:

Material topic 3

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

❍ Risk & Crisis Management

❍ Social Reporting

❍ Stakeholder Engagement

❍ Strategy for Emerging Markets

❍ Supply Chain Management

❍ Talent Attraction & Retention

❍ Tax Strategy

❍ Other, please specify

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.

Improvement topic 1

❍ Antitrust Policy

❍ Biodiversity

❍ Climate Strategy

❍ Codes of Conduct/Compliance/Corruption&Bribery

❍ Corporate Citizenship and Philanthropy

❍ Corporate Governance

❍ Customer Relationship Management

❍ Environmental Policy/Management System

❍ Environmental Reporting

❍ Human Capital Development

❍ Innovation Management

❍ Labor Practice Indicators and Human Rights

❍ Occupational Health and Safety

❍ Operational Eco-Efficiency

❍ Product Stewardship

❍ Risk & Crisis Management

❍ Social Reporting

❍ Stakeholder Engagement

❍ Strategy for Emerging Markets

❍ Supply Chain Management

❍ Talent Attraction & Retention

❍ Tax Strategy

❍ Other, please specify

Please specify:

Improvement topic 2

❍ Antitrust Policy

❍ Biodiversity

❍ Climate Strategy

❍ Codes of Conduct/Compliance/Corruption&Bribery

❍ Corporate Citizenship and Philanthropy

❍ Corporate Governance

❍ Customer Relationship Management

❍ Environmental Policy/Management System

❍ Environmental Reporting

❍ Human Capital Development

❍ Innovation Management

❍ Labor Practice Indicators and Human Rights

❍ Occupational Health and Safety

❍ Operational Eco-Efficiency

❍ Product Stewardship

❍ Risk & Crisis Management

❍ Social Reporting

❍ Stakeholder Engagement

❍ Strategy for Emerging Markets

❍ Supply Chain Management

❍ Talent Attraction & Retention

❍ Tax Strategy

❍ Other, please specify

Please specify:

Improvement topic 3

❍ Antitrust Policy

❍ Biodiversity

❍ Climate Strategy

❍ Codes of Conduct/Compliance/Corruption&Bribery

❍ Corporate Citizenship and Philanthropy

❍ Corporate Governance

❍ Customer Relationship Management

❍ Environmental Policy/Management System

❍ Environmental Reporting

❍ Human Capital Development

❍ Innovation Management

❍ Labor Practice Indicators and Human Rights

❍ Occupational Health and Safety

❍ Operational Eco-Efficiency

❍ Product Stewardship

❍ Risk & Crisis Management

❍ Social Reporting

❍ Stakeholder Engagement

❍ Strategy for Emerging Markets

❍ Supply Chain Management

❍ Talent Attraction & Retention

❍ Tax Strategy

❍ Other, please specify

Please specify:

6.2 Motivation for Participation

What motivates you/your company to participate in the RobecoSAM Corporate Sustainability Assessment? Your answers enable us to do our best for you to get the most value out of your participation. We kindly ask you to rank the following reasons in order of importance to your company (1 = most important motivation, 6 = least important motivation) and to specify why each driver is important to you.

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
1.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ Other, please specify	

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
2.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ Other, please specify	
3.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ Other, please specify	
4.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ Other, please specify	

Rank of importance (1= most important, 6= least important)	Motivation to participate	Please specify why this driver is important to your company:
5.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ Other, please specify	
6.	❍ Increase visibility with sustainability focused investors ❍ Enhance reputation with internal and external stakeholders (other than investors) ❍ Learn from the CSA results and help prioritize sustainability initiatives (e.g. benchmarking, identify gaps and improvements areas) ❍ Use as internal management tool (e.g. to set KPIs) ❍ Push the sustainability agenda internally and encourage interaction between company divisions ❍ Other, please specify	

6.3 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

6.4 Reporting Process

How many employees used the online assessment interface this year? We offer an option to limit access to certain sections of the questionnaire and would like to understand if companies use this option to provide access or if different persons log in under the same login.
Please indicate the number of employees who actively logged into your company's account to enter information.

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

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

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

❍ 1

❍ 2

❍ 3

❍ 4

❍ 5

❍ 6

Please select a value from the dropdown list
1 = Effort increased significantly
6 = Effort decreased significantly
Were the questions and help texts easy to understand and did they provide useful support when filling out the questionnaire?

❍ 1

❍ 2

❍ 3

❍ 4

❍ 5

❍ 6

Please select a value from the dropdown list
1 = Very difficult to understand and not useful
6 = Very easy to understand and very useful

6.5 Other Feedback

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

❍ 1

❍ 2

❍ 3

❍ 4

❍ 5

❍ 6

Please select a value from the dropdown list
1 = The ranking does not at all reflect the sustainability performance of the peer group
6 = The ranking 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.

6.6 General Information

For how many years have you been the main person responsible for your company's submission?

Is your corporate business language English?

❍ Yes

❍ No

Do you publish your Annual Report in English?

❍ Yes

❍ No

