

for Environmental, Social & Governance Issues

KPIs for ESG

A Guideline for the Integration of ESG into Financial Analysis and Corporate Valuation.

Version 3.0



EFFAS THE EUROPEAN FEDERATION OF FINANCIAL ANALYSTS SOCIETIES



Imprint:

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KPIs for ESG 3.0 is published by DVFA Society of Investment Professionals in Germany in conjunction with EFFAS European Federation of Financial Analysts Societies.

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Acknowledgments

DVFA and EFFAS would like to thank all of the following people and the organisations who helpd us compile KPIs for ESG 3.0 and shared their ideas with us so: Prof. Dr. Alexander Bassen, Rob Bauer, Uwe Bergmann, Tommy Borglund, Simon Braaksma, Melissa Brown, Murray Burford, Dr. Daniela Carosio, B. Cavendish, Hye-Won Choi, Matt Christensen, Cecile Churet, Frank Curtiss, Philippe Desfossés, Jean Philippe Desmartin, Hans Dijkstra, Paul Druckman, Robert Eccles, Robin Edme, Barbara Evans, Daniel Fermon, Daniel Foa, Sarah Forrest, Carl-Johann Francke, Jan de Graaf Frank, Gunnar Friede, Ingo Frommen, Magnus Furugard, Sebastian Growe, Claus Gruber, Matthew Haigh, Anne Haunhorst, Gaëtan Herinckx, Dr. Helke Hillebrand, Dieter W. Horst, Lutz Horstick, Anna Hyrske, Marcel Jeucken, Keith L. Johnson, Petra Kachel, Mark Kahlenberg, Frank Klein, Robert Klijn, Matthias Kopp, Thomas Körfgen, Claudia Kruse, Mike Krzus, Annette Kunde, Rob Lake, Floris Lambrechtsen, Martine Leonard, Susan Levermann, Katrin Lieber-Braun, Joachim Löchte, Gianluca Manca, Steve Maslin, Jochen Mathée, Bill McGrew, Pierin Menzli, Fritz Mostböck and his team at Erste Group Research Vienna, Paolo Nazzaro, Andrew Ness, Hiu Ng, René Nicolodi, Burkhard Pahnke, Susan Pennarubia, Marcus Pratsch, Dr. Kay Rathke, Carl Rosen, David Russell, Thomas Schießle, Marisa Schläfke, Joachim Schlange, Michael Schmidt, Ebba Schmidt, Christof Schwab, Anne Sheehan, Anne Simpson, Florian Sommer, Ingo Speich, Christian Strenger, John Swannick, Dr. Raj Thamotheram, Alison Thomas, Kees van Ardenne, Mark van Clieaf, Pieter van Stijn, Stephane Voisin, Claudia Volk, Dr. Julia Warth, Ingo Wermann, Cynthia A. Williams, Rainer Wunderlin.

Given that this work is by and large the product of voluntary efforts, the successful outcome required thorough editing and good DTP skills. Here we would like to thank Julius Kostka and Michael Kolb at DVFA for helping us get our work into good shape.

Hendrik Garz Felix Schnella Ralf Frank

September 2010

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0573	Oil Equipment & Services	0587	Alternative Fuels

Basic Materials

1353	Commodity Chemicals	1757	Iron & Steel
1357	Specialty Chemicals	1771	Coal
1733	Forestry	1773	Diamonds & Gemstones
1737	Paper	1775	General Mining
1753	Aluminum	1777	Gold Mining
1755	Nonferrous Metals	1779	Platinum & Precious Metals

Industrials

		2771	Delivery Services
2353	Building Materials & Fixtures	2773	Marine Transportation
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2713	Aerospace	2777	Transportation Services
2717	Defense	2779	Trucking
2723	Containers & Packaging	2791	Business Support Services
2727	Diversified Industrials	2793	Business Training & Employment
2733	Electrical Components & Equipment		Agencies
2737	Electronic Equipment	2795	Financial Administration
		2797	Industrial Suppliers
2753	Commercial Vehicles & Trucks	2700	Wests & Discosal Comisso
2757	Industrial Machinery	2799	Waste & Disposal Services

Consumer Goods

3353	Automobiles	3726	Furnishings
3355	Auto Parts	3728	Home Construction
3357	Tires	3743	Consumer Electronics
3533	Brewers	3745	Recreational Products
3535	Distillers & Vintners	3747	Toys
3537	Soft Drinks	3763	Clothing & Accessories
3573	Farming & Fishing	3765	Footwear
3577	Food Products	3767	Personal Products
3722	Durable Household Products	3785	Tobacco
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Health Care

4533	Health Care Providers	4573	Biotechnology
4535	Medical Equipment	4577	Pharmaceuticals
4537	Medical Supplies		

Consumer Services

5333	Drug Retailers	5557	Publishing
5337	Food Retailers & Wholesalers	5751	Airlines
5371	Apparel Retailers	5752	Gambling
5373	Broadline Retailers	5753	Hotels
5375	Home Improvement Retailers	5755	Recreational Services
5377	Specialized Consumer Services	5757	Restaurants & Bars
5379	Specialty Retailers	5759	Travel & Tourism
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5555	Media Agencies		

Telecommunications

9572

9574

9576

Computer Hardware

Semiconductors

Electronic Office Equipment

6535	Fixed Line Telecommunications	6575	Mobile Telecommunications
Utilit	ies		
7535	Conventional Electricity	7575	Multiutilities
7537	Alternative Electricity	7577	Water
7573	Gas Distribution		
Finan	ncials		
8355	Banks	8674	Diversified REITs
8532	Full Line Insurance	8675	Specialty REITs
8534	Insurance Brokers	8676	Mortgage REITs
8536	Property & Casualty Insurance	8677	Hotel & Lodging REITs
8538	Reinsurance	8771	Asset Managers
8575	Life Insurance	8773	Consumer Finance
8633	Real Estate Holding & Development	8775	Specialty Finance
8637	Real Estate Services	8777	Investment Services
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1. Conceptual Framework

1.1. Objective

The objective of KPIs for ESG 3.0 is to propose the basis for the integration of ESG (Environmental, Social and Governance) data into corporate performance reporting. To this end, KPIs for ESG 3.0 sets out overall requirements for the presentation of ESG reports, guidelines for the presentation and structure as well as minimum requirements for content to be disclosed.

1.2. Scope

KPIs for ESG 3.0 apply to profit-oriented entities. While the framework is suitable for all entities regardless of size, scope and legal form it has been specifically designed for stock-listed companies and issuers of bonds.

1.3. Purpose of ESG Reports

Corporate sustainability can be defined as the capacity of companies and organisations to remain productive over time and to safeguard their potential for long-term maintenance of profitability. Being sustainable means that companies actively pursue goals such as responsible use of natural resources both in their own operations and the operations of their respective clients, as well as respecting social rights in their markets of operation and those markets where their products and services are in use and being accountable to providers of equity and debt capital. However, corporate sustainability focuses on both minimising risks arising from environmental, social and corporate governance aspects and proactively seeking to gain advantages from "translating" ESG issues into a company's product and service portfolio. As such, companies pursuing corporate sustainability reconcile long-term viability (read: profitability) with management of ESG issues.

The indicator model by and large contains issues and aspects which reflect risks and opportunities. In order to be classified as indicative of risk or opportunity, however, aspects need to be sufficiently material. The authors are fully aware that some aspects cannot be expressed sufficiently in "numbers alone". Moreover, they fully accept the fact that management reserves and deserves the right to put performance data into context and provide explanations. For those aspects which require further context, Key Performance Narratives (KPN) are included. KPNs typically consist of 1-2 specific questions which call for a precise answer with a limit of words.

Companies should report absolute values e.g. in monetary terms or units. Under the premise that the basis for consolidation of ESG data is identical with the basis for consolidation of financials, reference numbers such as e.g. sales or units should be provided in an additional reference table. Additionally, companies should provide annotations on the basis of consolidation for ESG data when it differs from the basis of consolidation for financials. In particular, companies should specify the markets and/or products reflected in ESG data.

¹ Our definition is based on a generic definition of sustainability which can be found at http://en.wikipedia.org/wiki/Sustainability, 09 March 2009

1.4. Use of KPIs of FSG 3.0

KPIs for ESG reflect requirements of economic stakeholders in general and investment professionals in particular. DVFA and EFFAS as professional associations represent investment professionals i.e. individuals who manage or evaluate investments or credit risks as professionals. While its is appreciated that corporate ESG or sustainability disclosure is aimed at a host of stakeholders such as civil societies, NGOs, employees, trade unions, governmental organisations etc., the authors do not take party for these organisations nor do they claim to express expectations or requirements for any target groups other than investment professionals. DVFA/EFFAS encourage other stakeholder groups to consider and use the KPIs for ESG 3.0 in their respective dialogues with companies, but respect that these groups may require disclosure of other or additional issues.

KPIs for ESG 3.0 is a publically available reporting framework, i.e. application for companies is free-of-charge. However, it is required that companies reference the KPIs for ESG 3.0 when disclosing data or using the framework in their sustainability or CSR reports or other vehicles for corporate disclosure. Likewise, the authors encourage investors, financial analysts, credit rating agencies and other vital functions in capital markets to integrate KPIs for ESG 3.0 into their valuation models and use individual KPIs or ESGs in their dialogue with companies.

DVFA and EFFAS will periodically review the accuracy of the framework and implement modifications wherever deemed necessary. In addition, DVFA and EFFAS reserve the right to licence the framework or parts thereof to data vendors or providers of database solutions. Finally, DVFA, EFFAS and National Member Societies reserve the right to provide fee-based training courses for companies and/or investment professionals. Any third party training programme or event aimed at providing instructions or information on KPIs for ESG is subject to prior authorisation through DVFA and/or EFFAS.

1.5. ESG Reporting

In order that environmental, social and governance (ESG) data can be used as a basis for analysis by investment professionals, there are certain minimum requirements for the ESG management of individual companies and for the quality of ESG reporting. The authors recommend that companies demonstrate satisfaction of these minimum requirements in the context of their ESG reporting, e.g. in an ESG report, or in online reporting, taking into account the essential elements outlined below.

1.5.1. Corporate strategy and ESG aspects

Identifying and managing risks and identifying and capitalising on business opportunities are the two pillars of capitalmarket oriented ESG management. Traditionally, the focal point of risk has been more prominent to investment professionals. As with many aspects of corporate conduct, there is the perceived wisdom that corporates do not gain a bonus for good corporate governance or reputation, but indeed suffer a massive discount when ESG issues are poorly managed. It will be one of the challenges of corporates to work out and communicate to investment professionals how good ESG performance translates into better corporate performance in capital market currencies, i.e. value of the company and stock price.

A central feature of ESG is the identification and analysis of significant societal developments, along with the related opportunities and risks, with the aim of continually developing fields of ESG activity and associated measures. The future fields of activity provide impulses for the development of the corporate strategy and, at the same time, serve as a source of reinforcement for its implementation. Including ESG aspects in the development of the corporate strategy offers companies broad potential for future success. In addition to expanding the scope of risk management to include ESG issues, it opens up opportunities to increase cost efficiency and improve the long-term prospects for success of the company.

The company should outline the importance of ESG for the corporate strategy and explain how ESG aspects are taken into account when implementing the strategy. Every company – to differing degrees – has a basic understanding of its ecological, social, and governance responsibilities. Factors that influence or determine this basic understanding include the quality and focus of supervision by management and supervisory boards, the quality of a company's organisation and delegation of responsibilities by the management, the ESG philosophy as well as the integrity, ethical values and competence of the employees.

As a rule, this basic understanding of ESG is also expressed through overarching frameworks, such as an ESG strategy, under which company-specific fields of ESG activity are defined, as well as in more practically oriented regulations such as a code of conduct, environmental management guidelines, donation rules, or group health and safety policies. Although these topics are already operational realities for many companies, there is often a lack of adequate documentation with respect to procedures and individual measures.

The company should portray its understanding of ESG to the capital market – e.g. by developing and publishing an ESG strategy – to enhance transparency about risk exposure. Company-wide, practically oriented guidelines should be made available online.

Companies with ESG management are able to promptly identify future legislative initiatives or opinion shaping processes, which could lead to regulatory interventions. This allows them to anticipate such developments in their product development or corporate communications and position themselves as pioneers in the area of ESG. To achieve this, however, companies must have a process and assessment system in place to evaluate the relevance of ESG issues.

The company should determine and communicate the current and future relevance of ESG topics for its own business activities – e.g. in ESG reports or via the Internet.

Current practice for ESG and CSR is to disclose ESG-relevant information in a dedicated process and publish data in a separate report. The DVFA Committee on Non-financials, however, strongly recommends including CSR data as an integral part of statutory and legally required financial reporting. ESG data would gain visibility for investors as part of a management report. This would serve to reflect the importance of such data for analysis of the risk and opportunities of the company.

1.5.2. Orientation towards Generally Accepted Accounting Principles (GAAPs)

It is suggested that companies formally orient ESG reporting towards the requirements of the International Financial Reporting Standards (IFRS) as publish by the International Accounting Standards Board (IASB) or other applicable GAAPs.

Below, some adaptations from IFRS2 to KPIs for ESG 3.0 have been made with respect to consolidation of ESG statements and handling of cut-off dates in the consolidation process, which may serve as a guideline for corporate ESG reporting:

1. Consolidation of ESG Statements from parent and subsidiary

Following IAS 27, it is recommended that corporates comply with the following rules:

- EFFAS/DVFA KPIs for ESG 3.0 shall be applied in the preparation and presentation of consolidated ESG statements for a group of entities under the control of a parent. (compare to IAS 27.1)
- EFFAS/DVFA KPIs for ESG 3.0 shall also be applied in accounting for investments in subsidiaries, jointly controlled entities and associates when an entity elects, or is required by local regulations, to present separate ESG statements or parts thereof. (compare to IAS 27.4)

² Wording adapted from original wording of IFRS Standards in Wiley (Eds.) 2007, <u>International Financial Reporting Standards (IFRS) 2007</u>. The official standards approved by the EU.

- A parent (...) shall present consolidated ESG statements in which it consolidates ESG performance data of subsidiaries in accordance with EFFAS/DVFA KPIs for ESG 3.0. (compare to IAS 27.9)
- Consolidated ESG statements shall include all subsidiaries of the parent. (compare to IAS 27.12)
- 2. Differing cut-off dates between parent and subsidiary

The ESG statements of the parent and its subsidiaries used in the preparation of the consolidated ESG statements shall be prepared:

a) as of the same <u>reporting date</u>. When the reporting dates of the parent and a subsidiary are different, the subsidiary prepares, for consolidation purposes, additional ESG statements as of the same date as the ESG statements of the parent unless it is impracticable to do so. (compare IAS 27.26)

b) using <u>uniform policies for recording of like transactions and other events</u> in similar circumstances. (compare IAS 27.28)

1.5.3. ESG management

Ensuring proper ESG management and ESG reporting in accordance with the EFFAS/DVFA requirements necessitates that corporates have a system in place to assess the importance of ESG aspects, as well as a systematic process for correct generation of ESG data.

Analysis of ESG importance and the assessment system must be adequate to legitimise the selection of ESG topics included in company reporting, as well as the type and scope of presentation vis-à-vis third parties. This could be, e.g. a portfolio analysis, which assesses stakeholder requirements vs. the importance of individual ESG topics for the company strategy.

A systematic reporting process as defined by EFFAS/DVFA requires that roles and responsibilities be defined with respect to the quality of financial systems and accounting, along with process steps for data collection, release, dissemination and validation. Moreover, control measures must be specified for the ESG reporting process and their application as well as proper implementation of the overall ESG reporting process regularly audited by an independent third party.

The ESG management system serves to ensure that ESG activities in the defined fields are implemented at operational level and permits monitoring of these activities by the company management. Often a central ESG management committee is established, in which representatives of central ESG-related company functions regularly coordinate with the ESG representatives of the operative units and support the management board with respect to ESG issues. In many cases, there is a central ESG coordination office in place to support the ESG management committee in day-to-day business. The ESG management committee and the ESG coordination office ideally report directly to the CEO or the management board spokesman. Among other things, this serves to ensure the reinforcement function of ESG management for the corporate strategy. Alternatively, an organisational tie-in with the Strategy unit or Compliance Management can be a good idea.

The company should lay out its ESG management system with its key elements and processes to the capital market. Additional information in the form of organisational charts and descriptions of key functions can also be published online.

As a rule, the fields of activity defined in the company's ESG strategy are put into operation by way of an ESG programme, which links them to concrete objectives and specifies ESG measures to meet these objectives. Generally, the company's overall ESG objectives are communicated to the operative units in a top-down iterative process. The primary fields of ESG activity should be taken into account when defining objectives and initiating measures. Attainment of the objectives is monitored from the bottom up, and this monitoring process culminates in an assessment of the ESG results by the central ESG management committee.

The company should provide a description of its overall ESG programme to the capital market. Additional reports on individual ESG projects with particular relevance for reinforcement of the corporate strategy may be published in the ESG report or online.

For assessing the effectiveness of ESG activities and identifying needs for additional attention in areas previously deemed non-relevant, a systematic and early identification, collection and communication of relevant information is required. Sources include internally generated data as well as information on external events, such as the results of stakeholder dialogues, client and employee surveys or discourses with government authorities.

Companies should also report on how they interact with members of their supply chain, e.g. how suppliers' adherence to minimum ESG requirements is reviewed and how customers are informed about the company's ESG performance.

The company should present its communication with stakeholders in an aggregated form and highlight individual, especially relevant stakeholder relationships in the ESG report or via the Internet.

Compliance with the ESG management system and its functioning must be continuously monitored. For instance, it would be possible for the internal audit department to review proper implementation of the ESG organisational requirements as part of its regular auditing duties. The central ESG coordination office could also the operative carry out audits on the operative implementation of the ESG framework. Additionally, external assessments can be conducted, such as certifications of environmental management systems or CO2 volumes, along with external audits of ESG reports or ESG data in the management report.

1.5.4. Preconditions for ESG reporting

An important component of the ESG management system is internal reporting, which forms the basis for all planning and monitoring processes relating to ESG within the company and its – often widely varied – units and divisions. In order to monitor the achievement of objectives, companies usually define uniform key performance indicators (KPIs) for ESG company-wide. These KPIs are consolidated regularly throughout the company and, as a rule, reported at least once a year to the central ESG management committee.

ESG reporting must be based on a clearly structured process with definitive rules governing data collection, data entry/transmission and central data aggregation. The process must ensure satisfactory audit trails for the data and feature adequate control mechanisms (e.g. approval procedures, automatic plausibility checks) to guarantee accurate reporting. The process should be supported by suitable ESG software.

In order to guarantee more efficient collection of ESG data, the units charged with data collection should be provided with benchmarks for the improvement of their data collection processes. This could be accomplished, for instance, with a group-wide ESG Accounting Manual, similar to the manual used for financial accounting. The manual could contain recommendations for audit-proof collection and documentation of basic data, or methods for efficient extrapolation of information from this data (e.g. data aggregation).

The company must order its ESG reporting systematically and gear it towards a high level of data reliability.

If ESG information is reported externally, the company should follow the DVFA Principles for Effective Financial Communication (www.dvfa.com). Of particular importance are the principles relating to relevance, transparency, continuity and recentness, to ensure high-quality reporting of ESG-KPIs.

Relevance

Information is communicated based on relevance for the recipients and meets the expectations of investors and financial analysts with respect to scope, detail, frequency and completeness. Communication of ESG-KPIs is complete when all units controlled by the reporting company, or over which the company exerts significant influence, are included in the data collection. System boundaries – e.g. suppliers and their ESG contributions, or the ESG impact of product use by customers – must be clearly represented. When defining system boundaries and specific terminology, companies should orient themselves on general standards and guidance, such as the WBCSD/WRI GHG protocol³.

³ The GHG protocol is an international guideline for calculation emissions and carbon footprints. http://www.ghgprotocol.org

Transparency

ESG information should be consistent and transparent. The information should be quantified and adequately explained. Comparisons with other organisations should also be possible. For this reason, all material changes in the boundaries and scope of reporting, or the reporting periods, should be indicated and explained. The reported ESG-KPIs must be accurate (i.e. free from significant errors), plausible and definitive, and not in contradiction with current measures, other company documentation (including annual reports) or generally recognized economic facts. Information should also be provided as to which data has been approximated and which assumptions and methods were used as the basis for this approximation, or sources should be cited for such information.

Continuity and recentness

Information made available is always recent; communicated fragments and content are continually updated to reflect current developments. There are no contextual gaps in the company's reported ESG information. Abrupt, precipitous changes are avoided. It is advisable that the communication of ESG-KPIs be synchronized with financial reporting and that ESG-KPIs also be included in the management report, to the extent that these are relevant for an understanding of the company's performance or financial situation.

The information, data, processes and assigned competencies required for the preparation of ESG reports should be recorded, analysed, documented and disclosed in such a way that they would stand up to an internal and external audit or review. An independent audit by well-qualified third parties is a particularly good way to increase the assurance capability (i.e. perceived reliability) of the reported ESG-KPIs. This also serves to ensure the credibility and acceptance of ESG communication among the target groups. As a rule, external auditing carries the additional advantage that ESG reporting and ESG management can be improved based on the best practices referred to by the auditor.

For any recommendation other than these, corporates should generally align ESG reporting with all other reporting to the capital markets.

The IASCF's technical summary entitled "Framework for the Preparation and Presentation of Financial Statements" may serve as a guideline for underlying principles of user-oriented reporting. Although the IASCF document makes suggestions about financial statements only, the recommendations can also be applied to ESG data:

"Qualitative characteristics are the attributes that make the information provided in financial statements useful to users. The four principal qualitative characteristics are understandability, relevance, reliability and comparability." ⁵

1.6. Disclosure and reporting on ESG line items

The corporate should report time series of data rather than isolated items for the period reported. Benchmark data (e.g. on peers, industry standards etc.) should be reported with line items to give the items a meaningful context.

Section 2.2 (Plausibility) of the DVFA Principles for Effective Financial Communication explains that

"Company reports should be consistent and plausible. Financial information should be quantified and sufficiently documented." 6

Quantification and documentation are also the most essential criteria relating to ESG data for investment professionals!

 ${\tt E366C162-17E4-4FBE-80EB-7A506A615138/0/Framework.pdf}$

26 February 2008

⁴ http://www.iasb.org/NR/rdonlyres/

⁵ ibid, page 1

⁶ ibid, page 12

Before looking at the concept of key performance indicators (KPIs), however, it is important to understand the format in which the quantifiable data should be delivered.

First of all, the following recommendation on plausibility quoted from the DVFA principles can be easily adapted to ESG data:

- 2.2.2 The method used for the calculation of reported figures is disclosed.
- 2.2.3 Segment reporting adequately represents the company, its lines of business and geographical distribution.
- 2.2.4 The structure of reports as well as the content and scope of data included is only changed in justified cases.

Section 3.1. (Continuity and Recentness) continues by recommending the following principles:

- 3.1.1 Time series are consistent over time.
- 3.1.2 Changes to already defined segments are only made in justified exceptional cases.

Bearing these important criteria in mind, corporates are reminded that financial analysis cannot be carried out using isolated data. Financial analysis moves along the lines of two important analytical questions:

- 1. Diachronous underlying dynamics: data needs to be reported in a context that allows a period-to-period analysis of how the performance of a given item has developed, and how it will develop in the future period. Any line item or KPI for a reported period needs to be given historical and future values in order to be meaningful;
- 2. Synchronous/Industry dynamics: analysing the performance of a corporate immediately gives rise to the question as to the performance of comparable (e.g. in terms of size, market capitalisation) corporates or peers.

An example may serve to illustrate the point: an automotive manufacturer discloses a KPI for the topical area or brief ESG "waste". Given the above explanations, investment professionals need to be given additional data in order to compare the reported item, answering the following questions:

- i. What was the historic output of waste per unit? Was waste output perhaps at 35 tons/unit in the past, and is it the aim of the corporate to reduce waste in the future to, say, 27 tons/unit?
- ii. What is the output that peers of the automotive manufacturer produce? Is it better or worse?

1.7. Disclosure of ESG data

Common practice among corporates is to publish ESG-related data in a dedicated hardcopy brochure. This brochure is generally published independent of the corporate's annual report. Recently, and to an increasing extent, corporates have started using additional media such as the corporate website for publishing of reports relating to ESG.

1.7.1. Media

It is recommended that corporates consider the following additional channels for disseminating ESG-related data to investment professionals:

1. Annual Report: ESG-related data should be included in the corporate's annual report, ideally in the MD&A (Management Discussion and Analysis) section. In the German market, the MD&A section is a legal requirement under accounting standard DRS 15 ("Konzernlagebericht") of the DRSC Accounting Standards Committee of Germany. As the German MD&A section is an integral part of any annual report of a German corporate, the section falls under the auditing process, which investors consider to be a valuable aspect.

- <u>2. Website</u>: Often, the frequency of ESG-related reports is lower than that of financial reports. While investors understand that consolidation processes within the corporate often hamper an increase of frequency, the publishing of updates via the corporate website may be considered a viable solution. An intelligent interplay between a full-scale paper or PDF-report with frequent updates on the website may also enhance adoption and use of ESG data by investors.
- 3. Analyst / Investor presentations: Throughout the year and after reporting cut-off dates, senior management typically engages in road shows, group presentations and 1:1s with key investors and financial analysts covering the company. Typically, the company management presents key financial (and oftentimes extra-financial) items to an investment professional audience through presentation slides, which are also made available for a limited period of time in the IR section of the corporate website. Senior management should be encouraged to selectively integrate ESG-related topics into their deck of slides.

1.7.2. Format

It is recommended that corporates report ESGs and respective KPIs in a table format, which allows for easy data extraction and comparability. .

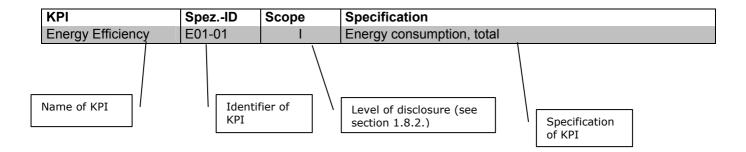
It is perceived wisdom that the greatest flaw with respect to ESG-related data in current practice is the narrative format, which prevents integration into conventional financial analysis. While supportive prose texts may serve as means of increasing plausibility of quantitative ESG-data for investment professionals, accessibility and usability of ESG-data is key.

The recent developments in the area of interactive data formats suggest that corporates would benefit from technologies such as XBRL (eXtensible Business Reporting Language). The US Securities Exchange Commission (SEC) has recently mandated that the 500 largest US firms present their annual financial reports including notes in XBRL. An XBRL taxonomy for KPIs for ESG 3.0 will be forthcoming.

1.8. Appling Sets of KPIs from KPIs for ESG 3.0

1.8.1. KPIs & Definitions

For each of the 114 subsectors following the Dow Jones Industry Classification Benchmark (ICB) lists of KPIs were defined. KPIs are presented with the following structure:



Companies need to determine which subsector according to ICB they qualify for. ICB is an instrument which is typically used for structuring industries into clusters with the aim of compiling peer groups or portfolios of companies. It is not uncommon that classification is oriented towards the dominant business segment of a company (instead of accounting for *all* business segments).

In applying ICB companies may want to i) select the business segment with the biggest revenue or ii) select KPIs from those subsectors deemed necessary to arrive at a true and fair picture of ESG performance and thus combine different subsectors.

For most KPIs specifications are rendered which orient to universally accepted definitions or those definitions the authors suggest as typically applied in investment decisions. However, for some elements necessary to arrive at precise specifications exclusive and encompassing definitions do not exist which are universally applicable to all companies and/or all subsectors. Such elements typically refer to details of operations such as e.g. 'product', 'region', or 'innovation'. Here, we strongly recommend that companies apply those definitions which guide management decision-making i.e. the internal definitions used to structure regions, segments, products (new/existing products). The authors assume that internal structures reflect business judgment of management. As such, definitions for KPIs which reflect internal structure of assessing performance are in line with what in accounting principles is typically referred to 'Management Approach'.

However, in order to safeguard comparability of data companies should provide details on how they define products, segments, innovation, or any other element used to determine their performance. Such details can best be reported in annotations or by footnotes.

1.8.2. Levels of Disclosure

Three consecutive levels of ESG disclosure can be applied:

- 1. Entry Level (Scope I)
- 2. Midlevel (Scope II)
- 3. High Level (Scope III)

Entry Level present the minimum of KPIs companies should disclose. Note that the majority of KPIs is identical for all subsectors although in some cases, notable Innovation, different specifications may apply. When companies do depart from the Entry Level they should provide explanations as to why they do not endorse the minimum level in a "comply or explain" manner.

Midlevel and High Level differ in terms of granularity and details of reporting. Both levels were modelled based on the observation that mainstream ESG disclosure often already exceeds the Entry Level. Note that Midlevel and High Level scopes are not available for all subsectors simply because the amount of material ESG aspects is not equal for all subsectors!

1.8.3. Reference Data

In order to allow calculation of intensity of specific ESG aspects corporates should provide a table with reference data for the identical reporting period and consolidation. The table should contain both numerical and monetary performance data e.g. Sales, EBIT, EBITDA, Input data (raw material, procurements at cost etc.), Output (number of units sold, produced, shipped; volumes, quantities).

There can be no clear rule as to which benchmark is superior to another. Sales/revenues e.g. is indicative of the size of a company and, thus, any ESG performance related to revenues helps to provide perspective for comparison of corporates of different sizes. However, benchmarking against earnings ratios such as EBIT or EBITDA is often used to neutralize structural differences due to the consolidation of revenues from different markets. Finally, for a few subsectors, there are commonly reported and used benchmarks such as metric tonne, kWh, available shopping space in square metres/foot or simply units produced.

Additionally, because investment analysis requires comparability of data and line items, i.e. users want to a) compare corporate performance within a reported period to prior periods and b) compare line items of a corporate to an

external benchmark such as a <u>typical industry average</u>. It is recommended that corporates report both line items and relational benchmarks, which can consist of sector-related averages, data from peers or any other external reference point that serves to put individual corporate performance into context.

1.8.4. Additional information

Corporates are encouraged to provide additional contextual information deemed necessary for the interpretation of the respective KPI in annotations which should be linked to the KPI reported. The number and scope of annotations should be kept minimal.

KPIs should be fairly self-explanatory and lend themselves to relatively easy integration with spreadsheet models. However, "numbers" are often reflections of economic processes which do not allow deference to the underlying processes. Explanations and additional reference may be helpful to put ESG data into context. Deliberately, however, the authors do not encourage corporates to report narrative-style or prose text - except for KPNs (Key Performance Narratives) for all specified ESGs with a limited number of words and providing answers to the question we pose.

1.8.5. Consolidation of data

Companies should provide a statement as to the basis of consolidation of their ESG data which specifies and names the markets, geographical areas, products, segments etc. that have been excluded from consolidation. Should bases for consolidation vary between different ESGs, corporates should provide details in the ESG-specific annotation.

It is not uncommon that the basis of consolidation for financial and ESG data differ both geographically and segment-wise. There may be several reasons to explain this phenomenon and indeed there may even be good reason for a corporate to exclude geographic areas or business units, e.g. when data quality for these markets is low or assurance cannot be obtained.





Exploration & Production

	KPI			Specification Specification
	(Scope I = Entry Level; Sco	•		
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Eldgadon risks	VO1 01	•	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corruption	V02 01	•	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products	V03 02	•	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
	I I I I I I I I I I I I I I I I I I I	V04-01 V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		70 1 12	•	company (refered to Introduction 1.8.1. KPIs & Definitions)
11	Emissions to Air	E03-01	11	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
			44	terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring
		00	**	total in monetary terms i.e. currency
13	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties	G01 01		contributions to pointed parties as a percentage of total revenues
14	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings	G02 01		proceedings
15	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
	ratances a mjarico	S04-04	11	Total number of injuries in relation to FTEs
16	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
17	Environmental CapEx	V12-02	11	CapEx allocation to investments on ESG relevant aspects of business as defined
	=	• •-		by the company (refered to Introduction 1.8.1. KPIs & Definitions)
18	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
19	Supply Chain	V28-01	11	Total number of suppliers
		V28-02	11	Percentage of sourcing from 3 biggest external suppliers
		V28-03	11	Turnover of suppliers in percent
20	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
21	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
22	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions,
				accident costs in monetary terms i.e. currency
23	Leakages	E24-02	III	Volume of leakages in barrels or cubic metres
		E24-03	III	Total amount of costs incurred through leakages including remediation and fines
24	Accidental oil/gas spills	E25-01	III	Volume of accidental oil spills in barrels
		E25-02	III	Total amount of costs incurred through accidental oil spills amount including
				remediation and fines
		E25-04	III	Volume of accidental gas spills in cubic metres
		E25-05	III	Total amount of costs incurred through accidental gas spills amount including
				remediation and fines
25	Local Staff	S17-01	III	Average percentage of FTE in non-domestic production and exploration sites hired
				from respective non-domestic labour markets as of total FTE
	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Integrated Oil & Gas

	KPI	Spez -ID	Scope	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
			_	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	VUI-UI	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
11	F	F02 01	***************************************	company (refered to Introduction 1.8.1. KPIs & Definitions)
12	Emissions to Air Waste Scope I	E03-01 E04-01	II II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
				terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring
				total in monetary terms i.e. currency
15	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
16	political parties	CO2 01	**	A STATE OF THE CONTRACT OF THE
10	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
17	legal proceedings Fatalities & Injuries	S04-03	II	proceedings Total number of fatalities in relation to FTEs
	ratanties & Injunes	S04-04	II	Total number of injuries in relation to FTEs
18	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
	•			production sites, plants ect.
19	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
20 21	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
21	Supply Chain	V28-01	II	Total number of suppliers
		V28-02 V28-03	II II	Percentage of sourcing from 3 biggest external suppliers Turnover of suppliers in percent
22	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
	Elinosiono to 7tii	205 0 1		TRI: PRTR: and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
23	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
		E00 45		to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
24	Waste Scope III	E06-01	III	to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total
25	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions,
	. GITTCUIGUOTI	_12 03	111	accident costs in monetary terms i.e. currency
26	Leakages	E24-02	III	Volume of leakages in barrels or cubic metres
	_	E24-03	III	Total amount of costs incurred through leakages including remediation and fines
27	Accidental oil/gas spills	E25-01	III	Volume of accidental oil spills in barrels
		F2F 02	***	Tatal analysis of analysis in any mod the sough analysis at a will a many strong strong disc.
		E25-02	III	Total amount of costs incurred through accidental oil spills amount including
		E25-04	III	remediation and fines Volume of accidental gas spills in cubic metres
		E25-05	III	Total amount of costs incurred through accidental gas spills amount including
				remediation and fines
28	Local Staff	S17-01	III	Average percentage of FTE in non-domestic production and exploration sites hired
				from respective non-domestic labour markets as of total FTE
29	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?





V28-05 III Key Performance Narrative (Please answer the questions in max. 500 words)
When assessing the performance of your procurement and purchasing functions:
Do you incentivise your procurement management for the selection of ESGperforming suppliers even if you might have to carry a premium over less
expensive suppliers?





Oil Equipment & Services

	KPI (Scope I = Entry Level; Sco			Specification one III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions		I	
3		E02-01		GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Environmental	E33-01	II	Number of sites with ISO 14001 certification / number of total sites
4-	Compatibility			
15	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
16	political parties	CO4 O3	**	T. L. I L
10	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
17	C+:5::-	S04-04	II **	Total number of injuries in relation to FTEs
	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
18	Facilities	500.03	77	OHSAS18001 standards
	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
19	Restructuring-related	S11-01	II	production sites, plants ect. Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs	O11 01	-4	outplacement, hiring, training, consulting
20		V0C 04		
21	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
22	Utilisation	V13-01	II	by the company (refered to Introduction 1.8.1. KPIs & Definitions) Capacity utilisation as a percentage of total available facilities
23	Supply Chain	V13-01 V28-01	II	Total number of suppliers
	эарргу спапт	V28-01 V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-02 V28-03	II	Turnover of suppliers in percent
24	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
25	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of
		202 01		equipment (incl. fleet, trucks, planes, rail cars)
26	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
27	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Pipelines

	KPI			Specification
	(Scope I = Entry Level; Sco	ppe II = Mid	dlevel; Sc	
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
	***************************************	88898888888888888888888888888888888888	900000000000000000000000000000000000000	company (refered to Introduction 1.8.1. KPIs & Definitions)
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
12			~~	terms i.e. currency
	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
13	political parties Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
	ratalities & Injuries	S04-03	II	Total number of injuries in relation to FTEs
14	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
	Plaintenance & safety	303 02	**	production sites, plants ect.
15	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
16	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
		• •-		by the company (refered to Introduction 1.8.1. KPIs & Definitions)
17	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
18	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions,
				accident costs in monetary terms i.e. currency
19	Leakages	E24-02	III	Volume of leakages in barrels or cubic metres
		E24-03	III	Total amount of costs incurred through leakages including remediation and fines
20	Accidental oil/gas spills	E25-01	III	Volume of accidental oil spills in barrels
		F2F 02	***	Tabel annual of cooks in an usual blue risk position to 1, 20 and 1, 20 and 1, 20
		E25-02	III	Total amount of costs incurred through accidental oil spills amount including remediation and fines
		E25-04	III	Volume of accidental gas spills in cubic metres
		E25-05	III	Total amount of costs incurred through accidental gas spills amount including
				remediation and fines





Renewable Energy Equipment

	LON		_	
	KPI			Specification
	(Scope I = Entry Level; Sco	•		
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Libiantian viale	VO1 01		, , , ,
-	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	6	1400 04		behavior, anti-trust and monopoly practices
•	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
11	Production Shortfall	E23-02	II	Monetary impact of production shortfall caused by material supply constraints in
				monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m ³
13	Environmental	E33-01	II	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
14	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
15	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
16	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
17	Impact of Subsidies	V10-01	II	Percentage of business in markets with feed-in tariffs or regulated pricing
	Tripact of Subsidies	V10-03	11	
18	Utilisation	V13-01	II	structure Capacity utilisation as a percentage of total available facilities
19		V13-01 V28-01	II	Total number of suppliers
	Supply Chain	V28-01 V28-02	II	
				Percentage of sourcing from 3 biggest external suppliers
20	Curalis Canatusiata	V28-03	II	Turnover of suppliers in percent
	Supply Constraints	E17-35	III	Percentage of revenue from products that contain indium to total revenue
21	David Matarial David	E17-36	III	Total indium purchased
	Raw Material Reserves	⊏22-01	III	Full day supply of raw material A (B, C, D) in stock
22	Duadination Charte-II	E22 01	***	Duadwatian aboutfull assumed by machanial assumbs and the increase (
44	Production Shortfall	E23-01	III	Production shortfall caused by material supply constraints in percent (gap
				between actual production output and theoretical production output as optimal
				supply)
23	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
24	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
				. ,
		V05-03	III	Share of market by product, product line, segment, region or total
25	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	,			How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
		120 03	111	
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?

23





Alternative Fuels

	KPI	Spez -ID	Scope	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	Ī	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remarkration	S08-02	Î	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		500 02	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	3			behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	·			index below 6.0
9	Innovation	V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-15	I	Percentage of total revenue from products or services fostering eco-efficiency,
				clean technologies or offsetting climate change or carbon emissions
10	Water Consumption	E28-01	II	Water consumption in m ³
11	Contributions to	G01-01	11	Contributions to political parties as a percentage of total revenues
	political parties			
12	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
13	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
14	Impact of Subsidies	V10-03	II	Percentage of business in markets with feed-in tariffs or regulated pricing
				structure
15	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
16	Supply Chain	V28-01	11	Total number of suppliers
		V28-02	11	Percentage of sourcing from 3 biggest external suppliers
17		V28-03	11	Turnover of suppliers in percent
	Supply Constraints	E17-05	III	Percentage of revenue from products that contain cobalt to total revenue
18	Raw Material Reserves	E17-06	III III	Total cobalt purchased Full day cumply of rays material A (B, C, D) in stack
	Naw Material Reserves	L22-01	111	Full day supply of raw material A (B, C, D) in stock
	Production Shortfall	E23-01	III	Production shortfall caused by material supply constraints in percent (gap
		01		between actual production output and theoretical production output as optimal
				supply)
19	Production Shortfall	E23-02	III	Monetary impact of production shortfall caused by material supply constraints in
	i roudcaon Shortian	L2J-U2	111	monetary terms i.e. currency
				monetary terms i.e. currency
20	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	cci Conounipilon	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
21	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
22	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
22		V05-03	III	Share of market by product, product line, segment, region or total
23	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Commodity Chemicals

	KPI	KPI-PI	Scope	Specification
	(Scope I = Entry Level; Sci			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	Ī	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
			_	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	3			behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	·			index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO2,NOx, SOx, VOC emissions in million tonnes
12	Emissions to Water	E03-14	II	Emissions of organic substances to water in '000 metric tonnes/year
		E03-16	II	Emissions of heavy metal to water in '000 metric tonnes/year
		E03-17	II	Emissions of Sulfur Oxides to water in '000 metric tonnes/year
		E03-18	II	Emissions of Dust to water in '000 metric tonnes/year
13	Waste Scope I	E04-01	II	Total waste in tonnes
14	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
15 16	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
17	Water Consumption	E28-01	II	Water consumption in m ³
17	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
18	political parties	C04 03	77	Tabel symbol of fabrities in calabias to ETFs
	Fatalities & Injuries	S04-03 S04-04	II II	Total number of fatalities in relation to FTEs
19	Certification of	S07-04	II	Total number of injuries in relation to FTEs Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities	307-04	11	OHSAS18001 standards
20	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
	mannenance & Salety	JU9-UZ	11	production sites, plants ect.
21	Restructuring-related	S11-01	11	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs	O11 U1	44	outplacement, hiring, training, consulting
22		VOC 24	**	
23	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
24	Utilisation	V13-01	II	by the company (refered to Introduction 1.8.1. KPIs & Definitions) Capacity utilisation as a percentage of total available facilities
25	Supply Chain	V13-01 V28-01	II	Total number of suppliers
	Зарргу Спант	V28-01 V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-02	II	Turnover of suppliers in percent
26	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
	21113310113 00 7 111	205 0 1		TRI: PRTR: and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI: PRTR: and EPER) Rank 2
27	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
		E03-15	III	Emissions of Nitrogen to water in '000 metric tonnes/year
28	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
29	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 2





30	Production Shortfall	E23-01	III	Production shortfall caused by material supply constraints in percent (gap between actual production output and theoretical production output as optimal supply)
31	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
32	Health & Safety Aspects of Products	S05-04	III	Spending on product safety per unit produced corporate
33	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
34	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?





Specialty Chemicals

	LCDI			o productly criterinosite
	KPI			Specification
	(Scope I = Entry Level; Sci	•		· · · · · · · · · · · · · · · · · · ·
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5				3 1 1
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
0	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				, , , , , , , , , , , , , , , , , , , ,
-			_	to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products		_	than 12 months ago
10	Innovation	V04 01	I	Total R&D expenses
	IIIIOVacion	V04-01		·
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Emissions to Water	E03-14	11	Emissions of organic substances to water in '000 metric tonnes/year
	Lillissions to water	E03-16	II	
				Emissions of heavy metal to water in '000 metric tonnes/year
		E03-17	II	Emissions of Sulfur Oxides to water in '000 metric tonnes/year
		E03-18	II	Emissions of Dust to water in '000 metric tonnes/year
13	Waste Scope I	E04-01	II	Total waste in tonnes
14	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
15	Water Consumption	E28-01	11	Water consumption in m ³
16	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
17	Fatalities & Injuries	S04-03	11	Total number of fatalities in relation to FTEs
	ratalities & Injuries			
18		S04-04	II	Total number of injuries in relation to FTEs
10	Health & Safety	S05-01	II	Total spending on product safety corporate
	Aspects of Products			
19	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
20	Maintenance & safety	S09-02	11	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
21	Postructuring related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	Restructuring-related	11-01	11	
	relocation of jobs			outplacement, hiring, training, consulting
22	Customer Satisfaction	V06-01	11	Percentage of total customers surveyed comprising satisfied customers
23	Environmental CapEx	V12-02	11	CapEx allocation to investments on ESG relevant aspects of business as defined
	1711 7716 771	-		by the company (referred to Introduction 1.8.1. KPIs & Definitions)
24	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
25				Total number of suppliers
-	Supply Chain	V28-01	II	• •
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
25		V28-03	11	Turnover of suppliers in percent
26	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
27	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
	Liniosions to water	_05 05	111	
		E02 10	***	to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
		E03-15	III	Emissions of Nitrogen to water in '000 metric tonnes/year
28	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
29	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
	•			(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
		_0, 02	-11	
				(according to TRI, FRIR, and LFLR) Ralik Z
				(according to TRI; PRTR; and EPER) Rank 2





30	Water Consumption Demographic Change	E28-02 E28-03 E28-04 S16-01	III III III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured Groundwater consumption in m³ Waste effluent water in cubic meters Key Performance Narrative (Please answer the questions in max. 500 words) In many societies, demographic change can have several adverse effects on companies' business continuity. E.g. aging of a population may result in an aging workforce while a continuously low birth rate may aggravate the problem through shortage of young employees to replace those employees retiring. What are the efffects of demographic change on your company and how do you seek to offset potentially adverse effects?
32	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
33	Supply Chain	V05-03 V28-04 V28-05	III	Share of market by product, product line, segment, region or total Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company? Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?





Forestry

	KPI			Specification
	(Scope I = Entry Level; Sco	ppe II = Mid	dlevel; Sc	
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01 S08-02	I	Total amount of bonuses, incentives and stock options paid out in €,\$ Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	index below 6.0
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
9	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported
				period
		E11-02	II	Total income (expenditure) on emission rights traded (emission rights bought) as
10	Ddiation	F12 01	77	a percentage of revenue
	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
		E12-03	II	terms i.e. currency Environmental spending for R&D, site rehabilitation and environmental monitoring
		L12 03		total in monetary terms i.e. currency
11	Water Consumption	E28-01	II	Water consumption in m ³
12	Sustainable, Organic &		11	Percentage of total forestry product output in revenues €, \$ with products from
	Fair Trade Products			recognised forest certification schemes (FSC, Programme for the Endorsement of Forest Certification Schemes PEFC, Canadian Standard Association CSA, Sustainable Forestry Initiative SFI, Malaysian Timber Certification Council)
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
	-	S04-04	II	Total number of injuries in relation to FTEs
14	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
	•			production sites, plants ect.
16	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
17	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions,
40				accident costs in monetary terms i.e. currency
18	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
19	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of equipment (incl. fleet, trucks, planes, rail cars)
20	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total





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	1101		Тары
	KPI	SpezID Scop	
	(Scope I = Entry Level; Sco		
1	Energy Efficiency	E01-01 I	Energy consumption, total
2	GHG Emissions	E02-01 I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01 I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02 I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01 I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01 I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02 I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
			and stock options
		S08-03 I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
			you take ESG performance into account in your performance agreements? How do
			you integrate ESG principals within performance agreements in your company and
			to what extent do you apply it?
7	Litigation risks	V01-01 I	Expenses and fines on filings, law suits related to anti-competitive
			behavior, anti-trust and monopoly practices
8	Corruption	V02-01 I	Percentage of revenues in regions with Transparency International corruption
			index below 6.0
9	Innovation	V04-01 I	Total R&D expenses
		V04-13 I	Percentage of products or services for
			- increasing eco-efficiency of client applications or operations
			- developing and using clean technologies
			- offsetting climate change, carbon emissions , resource depletion
			- increasing fuel-efficiency
			- making ESG-relevant products operable
			(e.g. smart metering, green building technologies)
			- financing of ESG-relevant products or services
10	Emissions to Air	E03-01 II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Waste Scope I	E04-01 II	Total waste in tonnes
12	Waste Scope II	E05-01 II	Percentage of total waste which is recycled
13	Environmental	E33-02 II	Percentage of revenue from eco-labeled
	Compatibility		products (www.eco-label.com)
14	Fatalities & Injuries	S04-03 II	Total number of fatalities in relation to FTEs
		S04-04 II	Total number of injuries in relation to FTEs
15	Certification of	S07-04 II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities		OHSAS18001 standards
16	Maintenance & safety	S09-02 II	Total spendings in monetary terms i.e. currency on maintenance and safety of
17			production sites, plants ect.
17	Restructuring-related	S11-01 II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs		outplacement, hiring, training, consulting
18	Customer Satisfaction	V06-01 II	Percentage of total customers surveyed comprising satisfied customers
19	Environmental CapEx	V12-02 II	CapEx allocation to investments on ESG relevant aspects of business as defined
			by the company (refered to Introduction 1.8.1. KPIs & Definitions)
20	Utilisation	V13-01 II	Capacity utilisation as a percentage of total available facilities
22	Emissions to Air	E03-04 III	
			TRI; PRTR; and EPER) Rank 1
		E03-05 III	
23		F02.00	TRI; PRTR; and EPER) Rank 2
23	Emissions to Water	E03-09 III	, , , , , , , , , , , , , , , , , , , ,
			to TRI; PRTR; and EPER) Rank 1
		E03-10 III	5
		E02.10 ***	to TRI; PRTR; and EPER) Rank 2
		E03-19 III	
		E03-20 III	
24	Wasta Coops III	E03-21 III	· · · · · · · · · · · · · · · · · · ·
25	Waste Scope IV	E06-01 III	
-	Waste Scope IV	E07-01 III	· · · · · · · · · · · · · · · · · · ·
		E07-02 III	(according to TRI; PRTR; and EPER) Rank 1 TOP 2 components of waste incl. emissions to soil by environmental importance
		LU/-UZ III	
26	Environmental	E33-01 III	(according to TRI; PRTR; and EPER) Rank 2 Number of sites with ISO 14001 certification / number of total sites
	Compatibility	235 01 111	Number of Sites with 150 17001 certification / Humber of total Sites
	Companimity		





Aluminium

	KPI	SpezID		
	(Scope I = Entry Level; Sco			
1 2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
5	Training & qualification		I	Average expenses on training per FTE p.a
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
Ü	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		S08-03	I	and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300-03	1	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	VOI 01	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Innovation	V04-01	I	Total R&D expenses
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
10			100000000000000000000000000000000000000	revenue
10 11	Emissions to Air	E03-01	II	Total CO2,NOx, SOx, VOC emissions in million tonnes
	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
		E12-03	II	terms i.e. currency Environmental spending for R&D, site rehabilitation and environmental monitoring
		LIZ-UJ	11	total in monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m ³
13	Spent Pot Lining (SPL)	E35-01	II	SPL spent pot lining in kg per tonne of hot metal produced
	, ,			, , , , , , , , , , , , , , , , , , , ,
14	Specific Emission to	E35-02	11	Bauxite residue total in tonnes
	Soil - Mining			
15	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
16	Fatalities & Injuries	S04-01	II	Total number of fatalities divided by total number of hours worked by FTEs
		S04-02	II	Total number of injuries divided by total number of hours worked by FTEs Total number of fatalities in relation to FTEs
		S04-03 S04-04	II II	Total number of injuries in relation to FTEs
17	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities	307-04	11	OHSAS18001 standards
18	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
19	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
20	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	COPEA		**	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
21	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
22	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
22				TRI; PRTR; and EPER) Rank 2
23	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
		E02 10	777	to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
24	Emission to Air	E03-23	III	to TRI; PRTR; and EPER) Rank 2 Emissions PFC (perfluorocarbon) in tonnes of CO2 equivalent per annum
	LITIOSION TO All	E03-24	III	Emissions PFC (perfluorocarbon) in tonnes of CO2 equivalent per familin
		203 27	111	metal produced/ year
		E03-25	III	Primary metal particulate emissions in tonnes total
		E03-26	III	Primary metal particulate in kilogrammes per tonne of hot metal produced
		E03-27	III	Primary metal fluoride emissions in tonnes total
		E03-28	III	Primary metal fluoride in kilogrammes per tonne of hot metal produced
		E03-29	III	Primary metal PAH (polycyclic aromatic hydrocarbon) emissions in tonnes total
		E03-30	III	Primary metal PAH (polycyclic aromatic hydrocarbon) in kilogramm per tonne of
		F02-20	111	hot metal produced
				not metal produced





25	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
26	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions,
				accident costs in monetary terms i.e. currency
27	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters





Nonferrous Metals

	KDI	Core ID C		Constitution
	KPI			Specification (Children)
	(Scope I = Entry Level; Sco	•		
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		500 05	-	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
_				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Innovation	V04-01	I	Total R&D expenses
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				3 , , , , , , , , , , , , , , , , , , ,
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
	***************************************			revenue
10	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Emissions to Water	E03-14	Ш	Emissions of organic substances to water in '000 metric tonnes/year
		E03-16	II	Emissions of heavy metal to water in '000 metric tonnes/year
		E03-17	II	Emissions of Sulfur Oxides to water in '000 metric tonnes/year
		E03-18	П	Emissions of Dust to water in '000 metric tonnes/year
12	Water Consumption	E28-01	П	Water consumption in m ³
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
14	Certification of	S07-04	П	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
15	Maintenance & safety	S09-02	П	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
16	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	rommentar capex	02	**	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
17	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
18	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
	LITIOSIONS TO AN	LUJ U4	111	TRI; PRTR; and EPER) Rank 1
		E02 0E	TTT	
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
19	Emissions to Wat-	E03.00	***	TRI; PRTR; and EPER) Rank 2
	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
		=00.40		to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
		E03-15	III	Emissions of Nitrogen to water in '000 metric tonnes/year
20	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
21	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 2
22	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	· r · · ·	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
				The state of the s

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Iron & Steel

	KDI	0	0	On a Windship
	KPI			Specification (Control of the Control of the Contro
	(Scope I = Entry Level; Sco	•		
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	т	, , , ,
	Litigation risks	A01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Communica	V02 01		behavior, anti-trust and monopoly practices
	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	T	1/04 01		index below 6.0
-	Innovation	V04-01	I	Total R&D expenses
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
				revenue
10	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Emissions to Water	E03-14	II	Emissions of organic substances to water in '000 metric tonnes/year
		E03-16	II	Emissions of heavy metal to water in '000 metric tonnes/year
		E03-17	II	Emissions of Sulfur Oxides to water in '000 metric tonnes/year
		E03-18	II	Emissions of Dust to water in '000 metric tonnes/year
12	Water Consumption	E28-01	II	Water consumption in m ³
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
	. a.aa e arganea	S04-04	II	Total number of injuries in relation to FTEs
14	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
15	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
16	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
17	_			
17	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
10			_	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
18	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
19	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
20	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
		E03-15	III	Emissions of Nitrogen to water in '000 metric tonnes/year
21	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
22	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
	•			(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 2
23	Water Consumption	E28-02	III	Water (in m ³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
24	Health & Safety	S05-04	III	Spending on product safety per unit produced corporate
	Aspects of Products			· · · · · · · · · · · · · · · · · · ·
	posto or rioducto			





1771 Coal

	KPI	SpezID S	cope	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9			_	index below 6.0
•	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
		V04-14	I	- financing of ESG-relevant products or services R&D expenses in fuel efficiency and climate change mitigation as a percentage of
		VU4-14	1	revenue
10	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
				terms i.e. currency
		E12-03	11	Environmental spending for R&D, site rehabilitation and environmental monitoring
				total in monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m ³
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
14	C115115	S04-04	II	Total number of injuries in relation to FTEs
	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
15	Facilities Maintenance & safety	S09-02	Ш	OHSAS18001 standards Total spendings in monetary terms i.e. currency on maintenance and safety of
	riamicerance & surcey	307 02		production sites, plants ect.
16	Restructuring-related	S11-01	11	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
17	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
10				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
19	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
20	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers Turnover of suppliers in percent
21	Emissions to Air	V28-03 E03-04	III	Turnover of suppliers in percent TOP 2 components of emissions to air by environmental importance (according to
	LINISSIONS WAII	LUJ UT	111	TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
22	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
23	Wests Cours III	F06 01		to TRI; PRTR; and EPER) Rank 2
	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
24	Wests Cook - TV	E07.01	***	TOD 2 commonwhat of weeks in all amissions to sell by southernoon to be
	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
		E07-02	III	(according to TRI; PRTR; and EPER) Rank 1 TOP 2 components of waste incl. emissions to soil by environmental importance
		LU/-UZ	111	(according to TRI; PRTR; and EPER) Rank 2
25	Water Consumption	E28-02	III	Water (in m ³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
26	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			





Supply Chain V28-04 Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?

V28-05 Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESGperforming suppliers even if you might have to carry a premium over less expensive suppliers?

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Diamonds & Gemstones

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	Ī	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5				
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		S08-03	I	and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300-03	1	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
7				to what extent do you apply it?
•	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	C	V/02 01		behavior, anti-trust and monopoly practices
·	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	Turn a continu	V04 12		index below 6.0
•	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
10	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
				terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring
				total in monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m ³
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
14		S04-04	II	Total number of injuries in relation to FTEs
14	Certification of	S07-04	11	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
15	Facilities	600.00	**	OHSAS18001 standards
13	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
16	Bacteriative as related	C11 01	77	production sites, plants ect.
	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
17	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
19				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
20	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
20	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
		E02.0E	777	TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
21	Emissions to Water	E02 00	177	TRI; PRTR; and EPER) Rank 2
	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
		E02 10	TTT	to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI: PRTR: and EPER) Rank 2
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	Waste Scope IV	E06-01 E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
	wasie scope iv	F0/-01	111	(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
		LU/-UZ	111	(according to TRI; PRTR; and EPER) Rank 2
24	Water Consumption	E28-02	III	Water (in m ³) used per amount (e.g. in tonnes) of product manufactured
	water consumption	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
25	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	233 01	111	realiser of sizes with 150 17001 certification / number of total sizes
	Compatibility			

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General Mining

	KPI	Coor ID	Coope	Chapification
				Specification
1	(Scope I = Entry Level; Sco	•		
2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
		.02 01	-	index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for
	1		-	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
	82488884888888888888888888		18055558 <u>00</u> 005885555	- financing of ESG-relevant products or services
10	Emissions to Air	E03-01		Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
				terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring
12		=======		total in monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m ³
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
14	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
15	Facilities	coo oo		OHSAS18001 standards
13	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
16		644.64		production sites, plants ect.
10	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
17	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
19	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
20	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
21	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
	•			(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 2
24	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	•	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
25	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			·





Gold Mining

	KDI	O ID (2 configuration
	KPI			Specification
	(Scope I = Entry Level; Sco	-		
	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		500 02	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300 03	•	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
_				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				,
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
	82488884888888888888888888		1000000 <u>00</u> 000000000	- financing of ESG-relevant products or services
10	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
				terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring
				total in monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m ³
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
14	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
15	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
16	Restructuring-related	S11-01	11	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
17		V0C 01	77	Percentage of total customers surveyed comprising satisfied customers
18		V06-01	II	
	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
19	F 44210 _ 42	V42 04		by the company (refered to Introduction 1.8.1. KPIs & Definitions)
20	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
20	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
21		=05 -:		TRI; PRTR; and EPER) Rank 2
21	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 2
24	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	-	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
25	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	-		. ,
26	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
27		V05-03	III	Share of market by product, product line, segment, region or total





Platinum & Precious Metals

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ppe II = Mid	level; Sc	cope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
_				index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
10	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
				terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring
12				total in monetary terms i.e. currency
13	Water Consumption	E28-01	II	Water consumption in m ³
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
14	Cartification of	S04-04 S07-04	II **	Total number of injuries in relation to FTEs
	Certification of	307-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Facilities Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
	riamenance & sarety	307 02	**	production sites, plants ect.
16	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
17		V/06 01	TT	
18	Customer Satisfaction	V06-01 V12-02	II II	Percentage of total customers surveyed comprising satisfied customers CapEx allocation to investments on ESG relevant aspects of business as defined
	Environmental CapEx	A 17-07	11	by the company (referred to Introduction 1.8.1. KPIs & Definitions)
19	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
20	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
	5510115 to /til	_00 04		TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
21	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
24				(according to TRI; PRTR; and EPER) Rank 2
24	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
25	Envisement-1	E28-04	III	Waste effluent water in cubic meters
	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
26	Customer Petention	V05.01	III	Percentage of new customers in reported period in relation to total customers
-	Customer Retention	V05-01	111	Percentage of new customers in reported period in relation to total customers
27		V05-03	III	Share of market by product, product line, segment, region or total
		V 0.5 - 0.5	111	Share of market by product, product line, segment, region of total





Building Materials & Fixtures

	KPI (Scope I = Entry Level; Sco			Specification one = Highlevel
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3				
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification	502-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	V01-01	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	т	
	Corruption	VUZ-U1	I	Percentage of revenues in regions with Transparency International corruption
9	T	1/04 12		index below 6.0
-	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
10	Emissions to Air	E03-01	11	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Waste Scope I	E04-01	11	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties		••	contributions to political parties as a percentage of total revenues
14	Fatalities & Injuries	S04-03	11	Total number of fatalities in relation to FTEs
	ratalities & Injulies	S04-04	II	Total number of injuries in relation to FTEs
15	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
		307-04	11	
16	Facilities	coo oa	77	OHSAS18001 standards
	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
17	Bactericturing related	C11 01	77	production sites, plants ect.
	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
18	Customer Retention	V05-02	11	Average length of customer relationship in years
19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
21	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
22	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	11	Turnover of suppliers in percent
23	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
		• •		TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
		_00 00	111	TRI: PRTR: and EPER) Rank 2
24	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
	Limbololis to water	_05 09	111	to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
		F02-10	111	to TRI; PRTR; and EPER) Rank 2
25	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
26	Waste Scope IV		III	TOP 2 components of waste incl. emissions to soil by environmental importance
	waste Scope IV	E07-01	111	, , ,
		E07.02	777	(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
27	Makes Comment	F20 02	***	(according to TRI; PRTR; and EPER) Rank 2
28	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
20	Health & Safety	S05-04	III	Spending on product safety per unit produced corporate
29	Aspects of Products	VOE 01	***	Development of ways analysis in nanowhead would be underlying to total or
	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
		VOE 02	777	Chara of market by product product line accessed various as total
		V05-03	III	Share of market by product, product line, segment, region or total





Supply Chain V28-04 III Key Performance Narrative (Please answer the questions in max. 500 words)

How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?

V28-05 III Key Performance Narrative (Please answer the questions in max. 500 words)
When assessing the performance of your procurement and purchasing functions:
Do you incentivise your procurement management for the selection of ESGperforming suppliers even if you might have to carry a premium over less
expensive suppliers?

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Heavy Construction

	KPI			Specification
1	(Scope I = Entry Level; Sco	•		
2	Energy Efficiency	E01-01	I	Energy consumption, total
	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300 02	•	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300 03	-	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				· · · · · · · · · · · · · · · · · · ·
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
10	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Subcontracting	E36-01	II	Percentage of total work done delivered by subcontractors and/or outsourced to
				third parties
		E36-02	11	Total expenses in monetary terms i.e. currency for contracted work done
14	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties	001 01		contributions to political parties as a percentage of total revenues
15	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
	ratailties & Injuries	S04-03	II	
16	Majatanana 0			Total number of injuries in relation to FTEs
	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
17	D	C11 C1	**	production sites, plants ect.
17	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
18	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
19	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	:::F(*)	-		by the company (refered to Introduction 1.8.1. KPIs & Definitions)
20	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
21	Supply Chain	V28-01	II	Total number of suppliers
	ppi, andin	V28-01	II	Percentage of sourcing from 3 biggest external suppliers
		V28-02 V28-03	II	Turnover of suppliers in percent
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23				
	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
		E07.00	***	(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
24		====		(according to TRI; PRTR; and EPER) Rank 2
24	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
25	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
25		V05-03	III	Share of market by product, product line, segment, region or total
26	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Aerospace

	KDI	Core ID	C	Constitution
	KPI			Specification
1	(Scope I = Entry Level; Sco	•		
2	Energy Efficiency	E01-01	I	Energy consumption, total
	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation ricks	V01-01	т	, ,
	Litigation risks	VUI-UI	I	Expenses and fines on filings, law suits related to anti-competitive
8	Communica	V02 01		behavior, anti-trust and monopoly practices
·	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	5			index below 6.0
•	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				· · · · · · · · · · · · · · · · · · ·
				(e.g. smart metering, green building technologies)
			_	- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
	8448888		888888888	revenue
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
15	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
16	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
17	Health & Safety	S05-01	II	Total spending on product safety corporate
	Aspects of Products			
18		S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls
				for safety or health reasons
19	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
20	-	VOE OO	TT	
21	Customer Retention	V05-02	II	Average length of customer relationship in years
22		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
23				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
23	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
24	Supply Chain	V28-01	11	Total number of suppliers
		V28-02	<u>II</u>	Percentage of sourcing from 3 biggest external suppliers
25		V28-03	11	Turnover of suppliers in percent
25	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
26	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 2
27	Supply Constraints	E17-04	III	Percentage of material supply of cobalt covered by hedging contracts
		E17-05	III	Percentage of revenue from products that contain cobalt to total revenue
		E17-06	III	Total cobalt purchased
		E17-07	III	Percentage of material supply of titanium covered by hedging contracts
		E17-08	III	Percentage of revenue from products that contain titanium to total revenue
		E17-09	III	Total titanium purchased





28	Water Consumption	E28-04	III	Waste effluent water in cubic meters
29	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
30	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
31	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance
		V28-05	III	similar to that of your company? Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG- performing suppliers even if you might have to carry a premium over less expensive suppliers?





Defence

	KPI	Spez -ID Se	one	Specification
	(Scope I = Entry Level: Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	Ī	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5		S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remaneration	S08-02	Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		500 02	•	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Lingarion nono	101 01	•	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	30ap.i.o	.02 01	-	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
			_	- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
11	Waste Scope I	E04-01	II	revenue Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties	001 01		contributions to political parties as a percentage of total revenues
14	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings			proceedings
15	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
16	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
17	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
18	Customer Retention	V05-02	11	Average length of customer relationship in years
19	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
20	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
21	Supply Chain	V28-01	П	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
22		V28-03	II	Turnover of suppliers in percent
22	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
		E02 0E	TT7	TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
23	Wasta Scana III	E06 01	TTT	TRI; PRTR; and EPER) Rank 2
24	Waste Scope III Waste Scope IV	E06-01 E07-01	III III	Hazardous waste total in tonnes total TOP 2 components of waste incl. emissions to soil by environmental importance
	waste scope iv	LU/-UI	111	(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
		20, 02		(according to TRI; PRTR; and EPER) Rank 2
				(according to TNI, FNTN, and LFLN) Name Z





25	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
26	Supplier Agreements and Supply Chain Partners Screened for Risk of ESG Infringement	S06-01	III	Percentage of total suppliers and supply chain partners screened for compliance in accordance with ESG-criteria
27	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?





Containers & Packaging

	KPI	Spor ID S	cono	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	Ī	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
_				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	C	V02 01		behavior, anti-trust and monopoly practices
Ü	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	Revenues from new	V03-02	I	index below 6.0 Percentage of new products or modified products introduced less
	products	VU3-U2	1	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
	2	V04-01 V04-05	I	Number of patents registered within last 12 month
		V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	Π	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	П	Total waste in tonnes
13	Waste Scope II	E05-01	Ш	Percentage of total waste which is recycled
14	Material Sourcing	E39-01	II	Percentage of total material comprising cardboard and paper material from
				recognised forest certification schemes (FSC, Programme for the Endorsement of
				Forest Certification Schemes PEFC, Canadian Standard Association CSA,
				Sustainable Forestry Initiative SFI, Malaysian Timber Certification Council)
15	Contributions to	G01-01	П	Contributions to political parties as a percentage of total revenues
	political parties			
16	Certification of	S07-04	П	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
17	Maintenance & safety	S09-02	П	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
18		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
19	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
20	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
21	Emissions to Air	V28-03	II III	Turnover of suppliers in percent TOP 2 components of emissions to air by environmental importance (according to
	LITTISSIUTIS LU AIF	E03-04	111	TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
		_05 05	111	TRI; PRTR; and EPER) Rank 2
22	End of Product	E09-04	III	Degree to which products (on average) can be recycled calculated as a
	Lifecycle			percentage of all materials used
	- ·	E09-05	III	Degree to which products (on average) can be recycled calculated as a
				percentage of all associated material costs
23	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of
24				equipment (incl. fleet, trucks, planes, rail cars)
24	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
25	Committee Chari	V20 04	***	Man Participant Name that / Discourse and the state of th
23	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
		V/20 0E	TTT	similar to that of your company? You Performance Marratine (Please answer the questions in may 500 words)
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Diversified Industrials

KPI Spez.-ID Scope Specification (Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)

According to Dow Jones ICB companies operating in any three industrial subsectors qualify as 'Diversified Industrials'. Companies should select the KPIs of their three respective subsectors.





Electronical Components & Equipm.

		O ID	0	Over West to a
	KPI			Specification
1	(Scope I = Entry Level; Sco	ope II = MIC E01-01	ilevel; Sc I	
2	Energy Efficiency GHG Emissions	E01-01 E02-01	I	Energy consumption, total
3	Staff turnover	S01-01	I	GHG emissions, total (scope I,II) Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5	J ,			
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
Ū	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		S08-03	I	and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300-03	1	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation rights	V/01 01	т	, , , , , , , , , , , , , , , , , , , ,
	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products	V05 02	•	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	Ī	Number of patents registered within last 12 month
		V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (referred to Introduction 1.8.1. KPIs & Definitions)
	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	11	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	11	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a
	Lifecycle			design for disassembly design process
15	Packaging	E10-01	11	Total amount of packaging material used in tonnes
		E10-04	11	Total cost of packaging in \$,€
16	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
17	Water Consumption	E28-01	II	Water consumption in m ³
18	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
19	political parties	~~. ~~		
19	Fatalities & Injuries	S04-03	II TT	Total number of fatalities in relation to FTEs
20	C	S04-04	II	Total number of injuries in relation to FTEs
	Supplier Agreements	S06-03	II	Share of supplier that are signatories to the EICC (Electronic Industry Code of
	and Supply Chain			Conduct)
	Partners Screened for			
	Risk of ESG			
21	Infringement Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities	307-04	11	OHSAS18001 standards
22	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
	numberiance a safety	JUJ UZ	44	production sites, plants ect.
23	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs	v .		outplacement, hiring, training, consulting
24	T.	V/06 01	ŢŢ	
25	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers CapEx allocation to investments on ESG relevant aspects of business as defined
-	Environmental CapEx	V12-02	II	
26	Utilisation	V13-01	II	by the company (refered to Introduction 1.8.1. KPIs & Definitions) Capacity utilisation as a percentage of total available facilities
27	Vertical range of	V13-01 V17-01	II	Vertical range of manufacturing in Percent
	manufacturing		**	. S. S. S S S S Manadadaning in respectit
	integration in Percent			
28	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
	una raide	· , U1	**	terms i.e. currency incl. name and/or method of valuation
29	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
30	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
			=	TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2





31	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
32	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
		E07-02	III	(according to TRI; PRTR; and EPER) Rank 1 TOP 2 components of waste incl. emissions to soil by environmental importance
		207 02		(according to TRI; PRTR; and EPER) Rank 2
33	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	F00 03	***	or re-conditioning processes
		E09-03	III	Percentage of total product output in terms of revenue which is reused in the manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
				percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
34	Packaging	E10-02	III	percentage of all associated material costs Packaging material per tonne of output
	rackaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
				biodegradable plastic, biodegradable plastic, material from FSC
35		E10-05	III	Cost of packaging per revenue in percent
33	Recycling Quota	E14-01	III	Number of units of products delivered to company for recycling in relation to total output of units p.a.
		E14-02	III	Products delivered to company for recycling in tonnes in relation to total output of
				units in tonnes p.a.
36	Supply Constraints	E17-01	III	Percentage of material supply of copper covered by hedging contracts
37	Production Shortfall	E23-01	III	Production shortfall caused by material supply constraints in percent (gap
				between actual production output and theoretical production output as optimal supply)
		E23-02	III	Monetary impact of production shortfall caused by material supply constraints in
		L23-02	111	monetary terms i.e. currency
38	Water Consumption	E28-03	III	Groundwater consumption in m ³
	Water Consumption	E28-04	III	Waste effluent water in cubic meters
39	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	E33-02	III	Percentage of revenue from eco-labeled
		L33 02		products (www.eco-label.com)
40	Average age of	V21-02	III	Average age of facilities in years
41	Material	1/20 04		14 D (
74	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Electronic Equipment

	2101			Electronic Equipment
	KPI			Specification
	(Scope I = Entry Level; Sco	ope II = Midlev	rel; Sc	
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5			Ī	3 1 1
6	Maturity of workforce	S03-01		Age structure/distribution (number of FTEs per age group, 10-year intervals)
·	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
			_	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
			_	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corruption	V02 01	•	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
		VUJ-UZ	1	
10	products Innovation	V04-01	т	than 12 months ago Total R&D expenses
	IIIIOVatiOII		I	
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		1/04 12		company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	End of Product	E09-01	Ħ	Percentage of total product output in terms of revenue which has undergone a
	Lifecycle	105 01		design for disassembly design process
15	Packaging	E10-01	II	Total amount of packaging material used in tonnes
	i ackaging	E10-02	II	Packaging material per tonne of output
16	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
17		E28-01	II	
18	Water Consumption		II	Water consumption in m ³
	Contributions to	G01-01	11	Contributions to political parties as a percentage of total revenues
19	political parties	CO4 O3	**	Takal ayyashay af fakalikina in galakina ka ETFa
	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
20	C	S04-04	II	Total number of injuries in relation to FTEs
20	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
21	Facilities	coo c-		OHSAS18001 standards
21	Maintenance & safety	S09-02	Ш	Total spendings in monetary terms i.e. currency on maintenance and safety of
22	_			production sites, plants ect.
22	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
23	Customer Satisfaction	V06-01	Ш	Percentage of total customers surveyed comprising satisfied customers
24	Environmental CapEx	V12-02	11	CapEx allocation to investments on ESG relevant aspects of business as defined
				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
25	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
26	Vertical range of	V17-01	11	Vertical range of manufacturing in Percent
	manufacturing			. S. S. S. T. S. T. G. Trombidetoring in Forecit
	integration in Percent			
27	Brand Value	V24-01	П	Value of brand as measured by third-party or external consultancy in monetary
	Dianu value	V24-01	11	
28	Cupaly Chain	V20 01	**	terms i.e. currency incl. name and/or method of valuation
	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II ***	Percentage of sourcing from 3 biggest external suppliers
29	Facilities & A.	V28-03	II	Turnover of suppliers in percent
	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
30	W . C	E06 01		TRI; PRTR; and EPER) Rank 2
30	Waste Scope III		III	Hazardous waste total in tonnes total
31	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 2





32	End of Product Lifecycle	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture or re-conditioning processes
	LifeCycle	E09-03	III	Percentage of total product output in terms of revenue which is reused in the
		E09-04	III	manufacturing process, sold or donated to third parties Degree to which products (on average) can be recycled calculated as a
				percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
33	Packaging	E10-03	III	percentage of all associated material costs Breakdown of materials used for packaging in percent for paper, glass, metal, non-
	rackaging	L10 05	111	biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
34	Recycling Quota		III	Number of units of products delivered to company for recycling in relation to total
				output of units p.a.
		E14-02	III	Products delivered to company for recycling in tonnes in relation to total output of
				units in tonnes p.a.
35	Production Shortfall	E23-01	III	Production shortfall caused by material supply constraints in percent (gap
				between actual production output and theoretical production output as optimal
				supply)
		E23-02	III	Monetary impact of production shortfall caused by material supply constraints in
				monetary terms i.e. currency
36	Water Consumption		III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
37	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
	Environmental	E33-02	III	Percentage of revenue from eco-labeled
	Compatibility			products (www.eco-label.com)
38	Supplier Agreements and Supply Chain	S06-03	III	Share of supplier that are signatories to the EICC (Electronic Industry Code of Conduct)
	Partners Screened for			Conducty
	Risk of ESG			
	Infringement			
39	Average age of	V21-02	III	Average age of facilities in years
	Material			5 5 ,
40	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Commercial Vehicles & Trucks

	KPI	SpezID S	cope	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	Ι	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		V04.43		company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
			_	- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
11	E-colorate to Air	E02 01	77	revenue Total CO2 NOv. COv. VOC omissions in million toppos
12	Emissions to Air	E03-01 E04-01	II II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes Total waste in tonnes
13	Waste Scope I Water Consumption	E28-01	II	Water consumption in m ³
14	CO2 Emission of Fleet	E37-01	II	Average CO2 emission by vehicle per km
	of Sold, Leased	L3/ 01		Average CO2 emission by vehicle per kin
	oi Joiu, Leaseu	E37-02	П	Total number of vehicles sold per period
		E37-03	ĪĪ	Estimated average mileage per vehicle over total lifecycle in km
15	Contributions to	G01-01	Ш	Contributions to political parties as a percentage of total revenues
	political parties			•
16	Fatalities & Injuries	S04-03	П	Total number of fatalities in relation to FTEs
		S04-04	11	Total number of injuries in relation to FTEs
17	Certification of	S07-01	II	Percentage of total facilities certificated according to ISO 9001 standard
	Facilities			
		S07-02	11	Percentage of total facilities certificated according to SA 8000 standard
		S07-03	II	Percentage of total facilities certificated according to OHSAS 18001 standard
10				
18	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
19	D	C11 0-	**	production sites, plants ect.
	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
20	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
21	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
22				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
22	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
-3	Vertical range of	V17-01	II	Vertical range of manufacturing in Percent
	manufacturing			
24	integration in Percent	V20 04	***	Tabel asserbas of asserbase
	Supply Chain	V28-01	II TT	Total number of suppliers Percentage of sourcing from 3 biggest external suppliers
		V28-02 V28-03	II 11	Percentage of sourcing from 3 biggest external suppliers Turnover of suppliers in percent
25	Waste Scope III	V28-03 E06-01	II III	Turnover of suppliers in percent Hazardous waste total in tonnes total
26	Waste Scope III Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	Tracer Consumption	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
27	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			The state of the s
28	CO2 Emission of Fleet	E37-04	III	CO2 emissions at scrappage
	of Sold, Leased			··· -
29	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total





Supply Chain V28-04 III Key Performance Narrative (Please answer the questions in max. 500 words)
How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?

V28-05 III Key Performance Narrative (Please answer the questions in max. 500 words)
When assessing the performance of your procurement and purchasing functions:
Do you incentivise your procurement management for the selection of ESGperforming suppliers even if you might have to carry a premium over less
expensive suppliers?

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Industrial Machinery

	2101			made machinery
	KPI	SpezID S	Scope	Specification
	(Scope I = Entry Level; Sco	ope II = Midle	evel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remuneration			
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		600.00	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	3			behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corruption	V02 01	•	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
		VU3-U2	1	
10	products	V04 01	T	than 12 months ago
	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				•
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
				revenue
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	11	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
15	Water Consumption	E28-01	II	Water consumption in m ³
16	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties	OU1 U1		continuations to position parties as a personnego of total revenues
17	Fatalities & Injuries	S04-03	11	Total number of fatalities in relation to FTEs
	ratalities & Injulies	S04-04	11	Total number of injuries in relation to FTEs
18	Cortification of			
20	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
10	Facilities			OHSAS18001 standards
19	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
20				production sites, plants ect.
20	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
21	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
22	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	capex	V <u>-</u>	**	by the company (referred to Introduction 1.8.1. KPIs & Definitions)
23	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
24		V13-01 V17-01	11 II	
	Vertical range of	A11-01	11	Vertical range of manufacturing in Percent
	manufacturing			
25	integration in Percent			
25	Supply Chain	V28-01	11	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	- 11	Turnover of suppliers in percent
26	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
27	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	•	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
28	Health & Safety	S05-03	III	Spending on product safety per unit produced corporate
	Aspects of Products	203 03		Spanianing on produce sareer per unit produced corporate
29	Supplier Agreements	S06-01	III	Percentage of total suppliers and supply chain partners screened for compliance in
		200-01	111	
	and Supply Chain			accordance with ESG-criteria
	Partners Screened for			
	Risk of ESG			
	Infringement			
30	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total





Supply Chain V28-04 III Key Performance Narrative (Please answer the questions in max. 500 words)

How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?

V28-05 III Key Performance Narrative (Please answer the questions in max. 500 words)
When assessing the performance of your procurement and purchasing functions:
Do you incentivise your procurement management for the selection of ESGperforming suppliers even if you might have to carry a premium over less
expensive suppliers?

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Delivery Services

	KPI	SpezID		Specification
_	(Scope I = Entry Level; Sci	•		
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
5	Training & qualification		I	Average expenses on training per FTE p.a
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
·	Remuneration	S08-01	I I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	1	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
			-	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	5			index below 6.0
,	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products Innovation	V04-01	I	than 12 months ago Total R&D expenses
	imovation	V04-01 V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
		VO 1 12	-	company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
		V04.1E		- financing of ESG-relevant products or services
		V04-15	I	Percentage of total revenue from products or services fostering eco-efficiency,
				clean technologies or offsetting climate change or carbon emissions
11	Load Factor	E21-01	II	Average degree of utilisation of total fleet of trucks in percent
		E21-02	11	Average degree of utilisation of total fleet of vessels in percent
		E21-03	- 11	Average degree of utilisation of total fleet of airlines in percent
		E21-04	II	Average degree of utilisation of total fleet of rail cars/ rail carriages in percent
12	Euglo	E20 01	77	Even and it was for fively total in manatawy tarms i.e. gurrangy
	Fuels	E30-01 E30-04	II II	Expenditure for fuels total in monetary terms i.e. currency Average fuel consumption of vessels by ship-type according to American Bureau
		L30 04	**	of Shipping classification in tonnes/hour or tonnes/day
		E30-05	11	Average fuel consumption of vehicles by type in I/100km
13	CO2 Emission of Fleet	E37-01	11	Average CO2 emission by vehicle per km
	of Sold, Leased			
		E37-03	II	Estimated average mileage per vehicle over total lifecycle in km
14 15	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
15	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
16	Fuels	E30-03	TTT	by the company (refered to Introduction 1.8.1. KPIs & Definitions) Percentage of total fuel consumed comprising renewable fuels
17	Intermodality	S13-01	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	2ci modulity	J15 01		Does your company aim at providing solutions which address intermodality ("the
				ability to connect, and the connections between, modes of transportation"
				(cf. http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm) e.g.
				- offers which allow end-customers to hire specific cars as and when needed,
				connectivity between different vehicles (car- train - public transport), services for
				linking different modes of transport etc.?
				- services which connect different modes of transport for cargo or freight in a
				smart way thus saving energy, CO2 emissions or decreasing traffic?
18	l Hiliantic	1/12 02	***	Described of utilization of float for thirty in the U
	Utilisation	V13-03	III	Percentage of utilisation of fleet of vehicles in use by the company in relation to total theoretical utilisation
		V13-05	III	Percentage of utilisation of fleet of locomotives in use of company in relation to
		.15 05		total theoretical utilisation
		V13-07	III	Percentage of utilisation of fleet of vessels in use by the company in relation to
				total theoretical utilisation
		V13-09	III	Percentage of utilisation of fleet of airplane in use by the company in relation to
				total theoretical utilisation





Marine Transportation

	KPI (Scope I = Entry Level; Sco			Specification
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5				
6	Maturity of workforce Remuneration	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals) Total amount of bonuses, incentives and stock options paid out in €,\$
	Remuneration	S08-01 S08-02	I I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300-02	1	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300 03	•	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	V01-01	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corraption	102 01	•	index below 6.0
9	Innovation	V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
			-	company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
				revenue
10	Emissions to Air	E03-01	II	Total CO2,NOx, SOx, VOC emissions in million tonnes
11	Emissions to Water	E03-11	II	TOP 3 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 3
12	Load Factor	E21-02	II	Average degree of utilisation of total fleet of vessels in percent
18	Waste Water	E28-05	II	Emissions of black water to sea in m ³
13 14	Waste Water	E28-06	II	Emissions of grey water to sea in m ³
	Fuels	E30-04	II	Average fuel consumption of vessels by ship-type according to American Bureau
15	Customer Catisfaction	V/06 01	77	of Shipping classification in tonnes/hour or tonnes/day
16	Customer Satisfaction Environmental CapEx	V06-01 V12-02	II II	Percentage of total customers surveyed comprising satisfied customers CapEx allocation to investments on ESG relevant aspects of business as defined
	Lifvironiniental Captx	V1Z-UZ	11	by the company (referred to Introduction 1.8.1. KPIs & Definitions)
17	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
	Linissions to water	L03 03		to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
18	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
19	Intermodality	S13-01	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	•			Does your company aim at providing solutions which address intermodality ("the
				ability to connect, and the connections between, modes of transportation"
				(cf. http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm) e.g.
				- offers which allow end-customers to hire specific cars as and when needed,
				connectivity between different vehicles (car- train - public transport), services for
				linking different modes of transport etc.?
				- services which connect different modes of transport for cargo or freight in a
				smart way thus saving energy, CO2 emissions or decreasing traffic?
				- -
20	Utilisation	V13-06	III	Percentage of utilisation of fleet of vessels in paid work for charter or rent in
	omisation	A T 2-00	111	relation to total theoretical utilisation
		V13-07	III	Percentage of utilisation of fleet of vessels in use by the company in relation to
				total theoretical utilisation
21	Average age of	V21-03	III	Average age of fleet in years
	Material			





Railroads

	KPI (Scope I = Entry Level; Sco			Specification
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3 4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
5	Training & qualification		I	Average expenses on training per FTE p.a
6	Maturity of workforce Remuneration	S03-01 S08-01	I I	Age structure/distribution (number of FTEs per age group, 10-year intervals) Total amount of bonuses, incentives and stock options paid out in €,\$
	Remarkeration	S08-02	Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		S08-03	I	and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300-03	1	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	·			index below 6.0
9	Innovation	V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
		V04-15		- financing of ESG-relevant products or services
		VU4-15	I	Percentage of total revenue from products or services fostering eco-efficiency, clean technologies or offsetting climate change or carbon emissions
10	84			
10	Load Factor	E21-04	II	Average degree of utilisation of total fleet of rail cars/ rail carriages in percent
11	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
12	Customer Satisfaction	S04-04 V06-01	II II	Total number of injuries in relation to FTEs Percentage of total customers surveyed comprising satisfied customers
13	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
14 15	Fuels Intermodality	E30-03 S13-01	III III	Percentage of total fuel consumed comprising renewable fuels Key Performance Narrative (Please answer the questions in max. 500 words)
	Titlerinodality	313-01	111	Does your company aim at providing solutions which address intermodality ("the
				ability to connect, and the connections between, modes of transportation"
				(cf. http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm) e.g.
				- offers which allow end-customers to hire specific cars as and when needed,
				connectivity between different vehicles (car- train - public transport), services for linking different modes of transport etc.?
				- services which connect different modes of transport for cargo or freight in a
				smart way thus saving energy, CO2 emissions or decreasing traffic?
16	Customer B. L. L.	V0E 00	***	Change of manufact has an advert fine
17	Customer Retention Utilisation	V05-03 V13-04	III	Share of market by product, product line, segment, region or total Percentage of utilisation of fleet of locomotives in paid work for charter or rent in
	JJulion	115 01	-11	relation to total theoretical utilisation
		V13-05	III	Percentage of utilisation of fleet of locomotives in use of company in relation to total theoretical utilisation
18	Average age of Material	V21-03	III	Average age of fleet in years





Transportation Services

	KPI	SpezID S	cope	Specification
	(Scope I = Entry Level; Sco		vel; Sc	
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		C00 03		and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
			_	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products	V03 02	•	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
	***************************************			- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
13	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
14	Wt- C III	E06 01		by the company (refered to Introduction 1.8.1. KPIs & Definitions)
15	Waste Scope III Intermodality	E06-01 S13-01	III	Hazardous waste total in tonnes total Key Performance Negrative (Please answer the questions in may 500 words)
	Intermodality	513-01	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				Does your company aim at providing solutions which address intermodality ("the
				ability to connect, and the connections between, modes of transportation"
				(cf. http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm) e.g.
				- offers which allow end-customers to hire specific cars as and when needed,
				connectivity between different vehicles (car- train - public transport), services for

linking different modes of transport etc.?

- services which connect different modes of transport for cargo or freight in a

 services which connect different modes of transport for cargo or freight in a smart way thus saving energy, CO2 emissions or decreasing traffic?





Trucking

	KPI	SpezID		
	(Scope I = Entry Level; Sco			1
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
5	Training & qualification		I	Average expenses on training per FTE p.a
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
Ü	Remuneration	S08-01 S08-02	I I	Total amount of bonuses, incentives and stock options paid out in €,\$
		508-02	1	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300 03	•	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
			-	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	·			index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		V04-13	I	company (refered to Introduction 1.8.1. KPIs & Definitions) Percentage of products or services for
		VU4-13	1	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
	***************************************			revenue
11 12	Packaging	E10-01	II	Total amount of packaging material used in tonnes
13	Load Factor	E21-01	II 	Average degree of utilisation of total fleet of trucks in percent
14	Fuels CO2 Emission of Fleet	E30-05	II II	Average fuel consumption of vehicles by type in I/100km Average CO2 emission by vehicle per km
	of Sold, Leased	C3/-01	11	Average CO2 emission by Venicle per Kin
15	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
16	Packaging	E10-04	III	Total cost of packaging in \$,€
17	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
18	CO2 Emission of Fleet	E37-03	III	Estimated average mileage per vehicle over total lifecycle in km
	of Sold, Leased			
19	Intermodality	S13-01	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				Does your company aim at providing solutions which address intermodality ("the
				ability to connect, and the connections between, modes of transportation"
				(cf. http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm) e.g.
				- offers which allow end-customers to hire specific cars as and when needed,
				connectivity between different vehicles (car- train - public transport), services for
				linking different modes of transport etc.? - services which connect different modes of transport for cargo or freight in a
				smart way thus saving energy, CO2 emissions or decreasing traffic?
				Smart way that saving energy, COZ emissions of acticasing traint:
20	A	V21 00		Account of float in comme
20	Average age of	V21-03	III	Average age of fleet in years
	Material			





Business Support Services

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ppe II = Mid	dlevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-03	I	Total R&D expenses or funding of research to external partners, suppliers or academic research in monetary terms i.e. currency

Backoffice Companies (additional KPIs)

	Dadkomoc	COIII	ρui	nes (additional rails)
11	Innovation	V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (refered to Introduction 1.8.1, KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
2	Diversity	S10-01	11	Percentage of female employees in relation to total employees
		S10-02	II	Percentage of female FTEs in senior positions in relation to total FTEs in senior positions
		S10-03	11	Percentage of total FTEs from ethnic minority groups
3	Customer Retention	V05-02	11	Average length of customer relationship in years
•	Customer Satisfaction	V06-01	11	Percentage of total customers surveyed comprising satisfied customers
5	Human Resource	V07-10	11	Total number of FTEs including part-time worker, freelancers, non-payroll staff
	Management			leaving over period as a percentage of the average total number of FTEs over the period
6	Human Resource	V07-07	III	Percentage of employees employed < 1 year
	Management			
		V07-08	III	Percentage of employees employed 1-3 years
		V07-09	III	Percentage of employees employed >3 years

Cleaning and Printing (additional KPIs)

17	Eco-Design of Cleaning substances	E32-01	11	Percentage of biodegradable cleaning substances and detergents used as total of cleaning substances and detergents consumed
18	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
19	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
20	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
21	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
22	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance

(according to TRI; PRTR; and EPER) Rank 2





Business Training & Employment Agencies

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ope II = Mid	dlevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
11	Diversity	S10-01	II	Percentage of female employees in relation to total employees
		S10-02	II	Percentage of female FTEs in senior positions in relation to total FTEs in senior positions
		S10-03	II	Percentage of total FTEs from ethnic minority groups
12	Customer Satisfaction	V06-01	11	Percentage of total customers surveyed comprising satisfied customers
		V06-02	III	Percentage of total revenue from repeat business





Financial Administration

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ope II = Mid	dlevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
11	Diversity	S10-01	II	Percentage of female employees in relation to total employees
		S10-02	II	Percentage of female FTEs in senior positions in relation to total FTEs in senior positions
		S10-03	II	Percentage of total FTEs from ethnic minority groups
12	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers





Industrial Suppliers

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ope II = Mid	dlevel; So	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the guestions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Engation risks	VO1 01	•	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corraption	102 01	•	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products		-	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
11	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
12	Supply Chain	V28-01	II	Total number of suppliers
	,	V28-02	11	Percentage of sourcing from 3 biggest external suppliers
		V28-03	11	Turnover of suppliers in percent
13	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	,			How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				, , , , , , , , , , , , , , , , , , , ,
				expensive suppliers?





Waste & Disposal Services

	KPI			Specification
	(Scope I = Entry Level; Sco	•		
1 2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover Training & qualification	S01-01	I I	Percentage of FTE leaving p.a./total FTE Average expenses on training per FTE p.a
5	Maturity of workforce	S03-02	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S03-01 S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remuneration	S08-02	Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		000 02	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
_				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		1/04 12	,	company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				 increasing eco-efficiency of client applications or operations developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
11		E03.01	77	revenue
12	Emissions to Air Waste Scope I	E03-01 E04-01	II II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes Total waste in tonnes
13	Waste Scope II	E05-01	11	Percentage of total waste which is recycled
14	Fuels	E30-01	II	Expenditure for fuels total in monetary terms i.e. currency
15	Subcontracting	E36-01	П	Percentage of total work done delivered by subcontractors and/or outsourced to
				third parties
		E36-02	II	Total expenses in monetary terms i.e. currency for contracted work done by
16	Fatalities & Injuries	S04-03	П	revenue Total number of fatalities in relation to FTEs
	ratanties & Injuries	S04-04	11	Total number of injuries in relation to FTEs
17	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
18	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
19	Doctmusturies salated	C11 01	TT	production sites, plants ect.
	Restructuring-related relocation of jobs	S11-01	П	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
20		V4 2 02	77	outplacement, hiring, training, consulting
	Environmental CapEx	V12-02	Ш	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (refered to Introduction 1.8.1. KPIs & Definitions)
21	Utilisation	V13-01	П	Capacity utilisation as a percentage of total available facilities
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
		E07-03	III	(according to TRI; PRTR; and EPER) Rank 2 TOP 5 components of waste incl. emissions to soil by environmental importance
		LU7-03	111	(according to TRI; PRTR; and EPER) Rank 3
		E07-04	III	TOP 5 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 4
		E07-05	III	TOP 5 components of waste incl. emissions to soil by environmental importance
24	Cuele	E20 02	***	(according to TRI; PRTR; and EPER) Rank 5
25	Fuels Environmental	E30-03 E33-01	III	Percentage of total fuel consumed comprising renewable fuels Number of sites with ISO 14001 certification / number of total sites
	Compatibility	F33-01	111	Number of Sites with 130 14001 Certification / Hulliber of total Sites
26	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of
		-		equipment (incl. fleet, trucks, planes, rail cars)
27	Corruption & Bribery	V36-01	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				What measures does your company undertake or maintain to prevent corruption
				and bribery in the context of contracting with public organisations, governments
				etc.?





Automobiles

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	KPI	SpezID S	Scope	Specification
	(Scope I = Entry Level; Sci	ope II = Midle	evel; Sc	
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the guestions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	VO1 01	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corruption	V02 01	-	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products	VU3-U2	-	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
	IIIIovation	V04-01 V04-05	I	Number of patents registered within last 12 month
11	Emissions to Air	E03-01	II	
12	Waste Scope I	E03-01 E04-01	11 II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes Total waste in tonnes
13		E04-01 E05-01	11 II	
14	Waste Scope II		11 II	Percentage of total waste which is recycled
	End of Product	E09-01	11	Percentage of total product output in terms of revenue which has undergone a
15	Lifecycle	E12.01	77	design for disassembly design process Improvement rate of product energy efficiency compared to previous year
16	Eco-Design	E13-01	II	
17	Water Consumption	E28-01	II	Water consumption in m ³ Average fuel consumption of fleet of sold vehicles - in I / 100 km
	Environmental	E33-03	II	Average ruei consumption of fleet of sold vehicles - III 1 / 100 km
18	Compatibility	E36 04	**	Danisaka as after languaga da
	Subcontracting	E36-01	II	Percentage of total work done delivered by subcontractors and/or outsourced to
19	603 5	E37.64	**	third parties
15		E37-01	II	Average CO2 emission by vehicle per km
	of Sold, Leased			F
20	C	E37-03	II	Estimated average mileage per vehicle over total lifecycle in km
	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
21	political parties	000 04		
	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
22	legal proceedings			proceedings
22	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
23		S04-04	II	Total number of injuries in relation to FTEs
23	Health & Safety	S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls
24	Aspects of Products			for safety or health reasons
24	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
25	Facilities			OHSAS18001 standards
25	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
26	Intermodality	S13-01	П	Key Performance Narrative (Please answer the questions in max. 500 words)
	ĺ			Does your company aim at providing solutions which address intermodality ("the
				ability to connect, and the connections between, modes of transportation"
				(cf. http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm) e.g.
				- offers which allow end-customers to hire specific cars as and when needed,
				connectivity between different vehicles (car- train - public transport), services for
				linking different modes of transport etc.?
				- services which connect different modes of transport for cargo or freight in a
				smart way thus saving energy, CO2 emissions or decreasing traffic?
27	NCAP Ratings	S15-01	II	Average NCAP rating for product fleet according to US-NCAP, Euro-NCAP or JNCAP
	NCAP Ratings	212-01	11	
				or equivalent NCAP methods
		C1E 02	TT	Descentage of case cold with E star NCAD rating
		S15-02	II	Percentage of cars sold with 5-star NCAP rating
28	Environmental CanEv	V12 02	TT	CanEy allocation to investments on ECC valouant aspects of hydrogen as defined
	Environmental CapEx	V12-02	Ш	CapEx allocation to investments on ESG relevant aspects of business as defined
29	Utilication	V/12 01	ŢŦ	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
30	Utilisation	V13-01	II TT	Capacity utilisation as a percentage of total available facilities
	Vertical range of	V17-01	Ш	Vertical range of manufacturing in Percent
	manufacturing			
31	integration in Percent	VO4 04		Notes to the second sec
31	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
				terms i.e. currency incl. name and/or method of valuation





32	Supply Chain	V28-01	II	Total number of suppliers
33		V28-02	11	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
34	End of Product	E09-04	III	Degree to which products (on average) can be recycled calculated as a
	Lifecycle			percentage of all materials used
35		E09-05	III	Degree to which products (on average) can be recycled calculated as a
				percentage of all associated material costs
20	Water Consumption	E28-02	III	Water (in m ³) used per amount (e.g. in tonnes) of product manufactured
36		E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
37	Health & Safety	S05-04	III	Spending on product safety per unit produced corporate
38	Aspects of Products			
	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
39	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
40		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Auto Parts

	0000			rate i arte
	KPI	SpezID S	Cope	Specification
	(Scope I = Entry Level; Sco	ope II = Midle	evel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	Ī	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5	• •			
	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01		Total amount of bonuses, incentives and stock options paid out in \in ,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Libiantian viale	V(01_01		
-	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
			_	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-12		Total investments in research on ESG relevant aspects of business as defined by
				company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
		70 1 15		- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
		VOT 1T	-	,
11	Essissions to Air	E03-01	**	revenue Total CO2 NOv. COv. VOC amissions in million tannos
12	Emissions to Air		II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
13	Waste Scope I	E04-01	II	Total waste in tonnes
	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a
	Lifecycle			design for disassembly design process
15	Water Consumption	E28-01	II	Water consumption in m ³
16	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
17	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
	-	S04-04	II	Total number of injuries in relation to FTEs
18	Certification of	S07-04		Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
19		C11_01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	Restructuring-related	S11-01	11	
	relocation of jobs			outplacement, hiring, training, consulting
20	Customer Retention	V05-02	II	Average length of customer relationship in years
21	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
22	Environmental CapEx	V12-02		CapEx allocation to investments on ESG relevant aspects of business as defined
	::-:::::::::: -			by the company (refered to Introduction 1.8.1. KPIs & Definitions)
23	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
24	Brand Value	V24-01		Value of brand as measured by third-party or external consultancy in monetary
	Dialia value	v∠→-U1	11	
25	Cunnity Chair-	V/20 01	TT	terms i.e. currency incl. name and/or method of valuation
-	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
26		V28-03		Turnover of suppliers in percent
26	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
27	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
28	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle			or re-conditioning processes
	LITCLYCIE	E09-04	III	Degree to which products (on average) can be recycled calculated as a
		LUJ U4	111	
		E09-05	III	percentage of all materials used Degree to which products (on average) can be recycled calculated as a
		F03-03	111	Degree to which products (on average) can be recycled calculated as a
				percentage of all associated material costs





29	- D ·	E42.07		
	Eco-Design	E13-07	III	Use of hazardous material - Amount of polycyclic aromatic hydrocarbons (PAHs) used in products
30	Raw Material Reserves	E22-01	III	Full day supply of raw material A (B, C, D) in stock
31	Production Shortfall	E23-02	III	Monetary impact of production shortfall caused by material supply constraints in monetary terms i.e. currency
32	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
33	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
34	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
35	Customer Satisfaction	V06-02	III	Percentage of total revenue from repeat business
36	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the guestions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less expensive suppliers?





3357 Tires

	KPI	Spez JD	Scone	Specification
	KFI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	nne II = Mid	dlevel: Sc	one III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		S08-03	I	and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300 03	-	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
			_	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products Innovation	V04-01	I	than 12 months ago Total R&D expenses
	Tillovation	V04-01 V04-05	I	Number of patents registered within last 12 month
		V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
			-	revenue
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13 14	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a
15	Lifecycle Water Consumption	E28-01	II	design for disassembly design process Water consumption in m ³
16	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
17	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
18	a	S04-04	II	Total number of injuries in relation to FTEs
10	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
19	Facilities Maintenance & safety	S09-02	II	OHSAS18001 standards Total spendings in monetary terms i.e. currency on maintenance and safety of
	. idinterionee & surety	JUJ UZ	11	production sites, plants ect.
20	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
21	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
22	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
22				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
23 24	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
25	Supply Chain	V28-01	II	Total number of suppliers
	erent mineral	V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
26	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
		E02.0E		TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
27	Waste Scope III	E06-01	III	TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total
28	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle		_	or re-conditioning processes
		E09-03	III	Percentage of total product output in terms of revenue which is reused in the
		E00.01		manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
		E09-05	III	percentage of all materials used Degree to which products (on average) can be recycled calculated as a
		_0,03	111	percentage of all associated material costs





29	Recycling Quota	E14-01	III	Number of units of products delivered to company for recycling in relation to total output of units p.a.
		E14-02	III	Products delivered to company for recycling in tonnes in relation to total output of units in tonnes p.a.
30	Raw Material Reserves	E22-01	III	Full day supply of raw material A (B, C, D) in stock
31	Production Shortfall	E23-01	III	Production shortfall caused by material supply constraints in percent (gap between actual production output and theoretical production output as optimal supply)
		E23-02	III	Monetary impact of production shortfall caused by material supply constraints in monetary terms i.e. currency
32	Water Consumption	E28-02	III	Water (in m ³) used per amount (e.g. in tonnes) of product manufactured
	•	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
33	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
34	Health & Safety Aspects of Products	S05-04	III	Spending on product safety per unit produced corporate
35	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
36	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?





Brewers

	0000			Bieweie
	KPI	SpezID Sc	ope	Specification
	(Scope I = Entry Level; Sco	pe II = Midlev	el; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01		GHG emissions, total (scope I,II)
3				
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02		Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		000 02	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300-03		
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
			_	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	
	_		_	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
		104 13	1	
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
	524533343333333333333333333333333333333	332323233333333333333333333333333333333		- financing of ESG-relevant products or services
11	Emissions to Air		II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I		II	Total waste in tonnes
13	Waste Scope II	E05-01	Ш	Percentage of total waste which is recycled
14	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
15	Gene Modified	E15-01	II	Share of products containing genetically modified organisms or ingredients
	Organisms			containing genetically modified organisms in %
16	Water Consumption	E28-01	II	Water consumption in m ³
17	Sustainable, Organic &		II	Percentage of total revenue from products with organic origin certified by an
		F31-01		
	Fair Trade Products			member of the International Federation of Organic Agriculture Movements
40				(IFOAM) standards
18	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
21	Brand Value	V24-01		Value of brand as measured by third-party or external consultancy in monetary
				terms i.e. currency incl. name and/or method of valuation
22	Supply Chain	V28-01	II	Total number of suppliers
	эчрргу спаш		11 11	Percentage of sourcing from 3 biggest external suppliers
				a aa aa se
23				Turnover of suppliers in percent
23	Packaging	E10-03		Breakdown of materials used for packaging in percent for paper, glass, metal, non-
				biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
24	Water Consumption			Water (in m³) used per amount (e.g. in tonnes) of product manufactured
			III	Groundwater consumption in m ³
25	Environmental		III	Number of sites with ISO 14001 certification / number of total sites
		LJJ-01	111	Maniper of Sites with 130 14001 Certification / Humber of total sites
26	Compatibility	V0E 02	TTT	Chang of manufact by mandrate mandrateling account wastern and taken
	Customer Retention		III	Share of market by product, product line, segment, region or total
27	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
		.20 05		· · · · · · · · · · · · · · · · · · ·
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Distillers & Vintners

	0000			Distincts a virturers
	KPI	SpezID Sc	оре	Specification
	(Scope I = Entry Level; Sco	pe II = Midlev	el; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01		GHG emissions, total (scope I,II)
3				
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02		Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		000 02	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300-03		
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	3			behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corruption	V02 01	-	
9	Devenues from now	V02 02	т	index below 6.0
-	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				, s
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13				
14	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
15	Gene Modified	E15-01	II	Share of products containing genetically modified organisms or ingredients
	Organisms			containing genetically modified organisms in %
16	Water Consumption	E28-01	II	Water consumption in m ³
17	Sustainable, Organic &	E31-01	11	Percentage of total revenue from products with organic origin certified by an
	Fair Trade Products			member of the International Federation of Organic Agriculture Movements
	ruii rruuc rrouuces			(IFOAM) standards
18	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
		307-04		,
19	Facilities	V06 01	**	OHSAS18001 standards
20	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
	Utilisation	V13-01		Capacity utilisation as a percentage of total available facilities
21	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
				terms i.e. currency incl. name and/or method of valuation
22	Supply Chain	V28-01	11	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03		Turnover of suppliers in percent
23	Packaging			Breakdown of materials used for packaging in percent for paper, glass, metal, non-
	. conaging	_10 00		biodegradable plastic, biodegradable plastic, material from FSC
		E10 04		
			III	Total cost of packaging in \$,€
24			III	Cost of packaging per revenue in percent
4-7	Water Consumption			Water (in m³) used per amount (e.g. in tonnes) of product manufactured
25			III	Groundwater consumption in m ³
25	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
26	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
27	Supply Chain		III	Key Performance Narrative (Please answer the questions in max. 500 words)
	Cappi, Cilaiii	. 20 01		How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05		Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?
				expensive suppliers.





Soft Drinks

	333 <i>1</i>			OUIL DITING
	KPI	SpezID So	cope	Specification
	(Scope I = Entry Level; Sco	ope II = Midlev	∕el; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	Ι	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		500 02	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300 03	•	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
-			_	to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
•			_	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
_				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13				
14	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
	Packaging	E10-01	II	Total amount of packaging material used in tonnes
15	C M-JE-J	E10-02	II	Packaging material per tonne of output
13	Gene Modified	E15-01	II	Share of products containing genetically modified organisms or ingredients
16	Organisms	E20 04		containing genetically modified organisms in %
17	Water Consumption	E28-01	II	Water consumption in m ³
17	Sustainable, Organic &	E31-01	II	Percentage of total revenue from products with organic origin certified by an
	Fair Trade Products			member of the International Federation of Organic Agriculture Movements
18	6 vs v s	607.04		(IFOAM) standards
10	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
40	Facilities			OHSAS18001 standards
19		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
24				terms i.e. currency incl. name and/or method of valuation
21	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
22	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
				biodegradable plastic, biodegradable plastic, material from FSC
			III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
23	Recycling Quota	E14-01	III	Number of units of products delivered to company for recycling in relation to total
				output of units p.a.
		E14-02	III	Products delivered to company for recycling in tonnes in relation to total output of
				units in tonnes p.a.
24	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	•	E28-03	III	Groundwater consumption in m ³
25	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
26	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
27	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	FF./ 5			How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
		V 20-03	111	When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Farming & Fishing

	KDI	Const. ID	0	Consideration
	KPI (Scope I = Entry Level; Sco			Specification
1		E01-01		Energy consumption, total
2	Energy Efficiency GHG Emissions	E01-01	I I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5	•			
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
Ū	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		S08-03	I	and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300-03	-	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litiantian viole	\/O1 O1		, 11 ,
	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	
9	Revenues from new	V03-02	I	index below 6.0 Percentage of new products or modified products introduced less
		VUJ-UZ	1	· · · · · · · · · · · · · · · · · · ·
10	products Innovation	V04-01	I	than 12 months ago Total R&D expenses
	Imovation	V04-01 V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
		70112	•	company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Gene Modified	E15-01	ĪĪ	Share of products containing genetically modified organisms or ingredients
	Organisms			containing genetically modified organisms in %
15	Water Consumption	E28-01	11	Water consumption in m ³
16	Ecosystems,	E29-03	11	Investments in ecosystems and biodiversity in monetary terms i.e. currency incl.
	Biodiversity and			funds, loans and project finance (incl. syndicated loans)
	Climate Change			, , , , , ,
	Mitigation			
		E29-04	II	Investments in climate change mitigation in monetary terms i.e. currency incl.
				funds, loans and project finance (incl. syndicated loans)
17	Sustainable, Organic &	E31-01	11	Percentage of total revenue from products with organic origin certified by an
	Fair Trade Products			member of the International Federation of Organic Agriculture Movements
				(IFOAM) standards
		E31-02	11	Percentage of total revenue from products certified and stamped as Fair Trade by
				an affiliate or partner organisation of Fair Trade Labelling Organizations
				International (FLO)
		E31-03	II	Percentage of fish certifed according to recognised certification schemes for
18	6 W. W. F			sustainable fishing (MSC - Marine Stewardship Council)
10	Certification of	S07-04	11	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
19	Facilities	611 62		OHSAS18001 standards
	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
20	Customer Retention	V05-02	11	Average length of customer relationship in years
21	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
22	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
23	- "			by the company (refered to Introduction 1.8.1. KPIs & Definitions)
23	Expenditure for	E19-01	III	Expenditure for veterinary pharmaceuticals total in monetary terms i.e. Currency
	Veterinary			
	Pharmaceuticals,			
	Seeds, Herbicides,			
	Pesticides and Other			
	Drugs			
		E19-03	III	Expenditure for seeds total in \$,€
		E19-05	III	Expenditure for herbicides total in monetary terms i.e. currency
		E19-07	III	Expenditure for pesticides total in monetary terms i.e. currency





24	Split of Activities	E20-01	III	Percentage of total activities comprising organic fishing and/or farming activities
		E20-02	III	Percentage of total activities comprising conventional fishing and/or farming activities
		E20-04	III	Percentage of total activities comprising complementary agricultural activities
25	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
26	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
27	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total





Food Products

	0011			1 000 1 100000
	KPI	SpezID Sc	ope	Specification
	(Scope I = Entry Level; Sco	ppe II = Midlev	rel: Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions			GHG emissions, total (scope I,II)
3		E02-01	I	
	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remuneration			
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
_				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
			-	index below 6.0
9	Dovonues from now	V03-02	т	
	Revenues from new	VU3-U2	I	Percentage of new products or modified products introduced less
10	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
		VUT 13	•	
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				•
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO2,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	П	Total waste in tonnes
13	Waste Scope II	E05-01	11	Percentage of total waste which is recycled
14				
14	Gene Modified	E15-01	П	Share of products containing genetically modified organisms or ingredients
	Organisms			containing genetically modified organisms in %
15	Water Consumption	E28-01	II	Water consumption in m ³
16	Sustainable, Organic &	E31-01	Ш	Percentage of total revenue from products with organic origin certified by an
	Fair Trade Products			member of the International Federation of Organic Agriculture Movements
	run rruuc rrouucts			
		E21 02	++	(IFOAM) standards
		E31-02	II	Percentage of total revenue from products certified and stamped as Fair Trade by
				an affiliate or partner organisation of Fair Trade Labelling Organizations
				International (FLO)
		E31-03	II	Percentage of fish certifed according to recognised certification schemes for
				sustainable fishing (MSC - Marine Stewardship Council)
17	Certification of	S07-04	Ш	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
		JU1-UT	**	
10	Facilities			OHSAS18001 standards
18	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
19		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20				
	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
21	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	11	Percentage of sourcing from 3 biggest external suppliers
		V28-03	11	Turnover of suppliers in percent
22	Expenditure for		III	Expenditure for veterinary pharmaceuticals total in monetary terms i.e. currency
	•	L13-U1	111	Expenditure for vecennary pharmaceuticals total in monetary terms i.e. currency
	Veterinary			
	Pharmaceuticals,			
	Seeds, Herbicides,			
	Pesticides and Other			
	Drugs			
		E19-03	III	Expenditure for seeds total in \$,€
			III	Expenditure for herbicides total in monetary terms i.e. currency
			III	Expenditure for pesticides total in monetary terms i.e. currency
23	Water Consumption		III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	water Consumption			
24			III	Groundwater consumption in m ³
24	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of
				equipment (incl. fleet, trucks, planes, rail cars)
25	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
				,, ,, ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,





Supply Chain V28-04 Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?

V28-05 Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESGperforming suppliers even if you might have to carry a premium over less expensive suppliers?





Durable Household Products

	KPI			Specification
	(Scope I = Entry Level; Sco	-		
1 2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
5	Training & qualification		I	Average expenses on training per FTE p.a
6	Maturity of workforce Remuneration	S03-01 S08-01	I I	Age structure/distribution (number of FTEs per age group, 10-year intervals) Total amount of bonuses, incentives and stock options paid out in €,\$
	Remuneration	S08-01 S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300 02	•	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
_				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	Davianua francis	V02 02		index below 6.0
	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
11		F02 01		- financing of ESG-relevant products or services
12	Emissions to Air Waste Scope I	E03-01 E04-01	II II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	End of Product	E09-01	11	Percentage of total product output in terms of revenue which has undergone a
	Lifecycle			design for disassembly design process
15	Packaging	E10-01	11	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
16 17	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
18	Water Consumption Environmental	E28-01 E33-02	II II	Water consumption in m ³
	Compatibility	L33-02	11	Percentage of revenue from eco-labeled products (www.eco-label.com)
19	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
20	Fatalities & Injuries	S04-03	11	Total number of fatalities in relation to FTEs
		S04-04	- 11	Total number of injuries in relation to FTEs
21	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
22	Facilities	C00 03	77	OHSAS18001 standards
	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
23	Restructuring-related	S11-01	II	production sites, plants ect. Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs	J11 U1	11	outplacement, hiring, training, consulting
24	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
25	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	Capex	• - C U C	-11	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
26	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
27	Vertical range of	V17-01	II	Vertical range of manufacturing in Percent
	manufacturing			
20	integration in Percent			
28	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
29	Cunnly Chair	1/20 0+	77	terms i.e. currency incl. name and/or method of valuation
	Supply Chain	V28-01 V28-02	II II	Total number of suppliers Percentage of sourcing from 3 biggest external suppliers
		V28-02 V28-03	II	Turnover of suppliers in percent
30	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
31		E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
				or re-conditioning processes
		E09-03	III	Percentage of total product output in terms of revenue which is reused in the
		E00.01		manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
		E09-05	III	percentage of all materials used Degree to which products (on average) can be recycled calculated as a
		LU3-U3	111	percentage of all associated material costs
				percentage of all associated material costs





32	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non- biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
33	Recycling Quota	E14-01	III	Number of units of products delivered to company for recycling in relation to total output of units p.a.
		E14-02	III	Products delivered to company for recycling in tonnes in relation to total output of units in tonnes p.a.
34	Water Consumption	E28-02	III	Water (in m ³) used per amount (e.g. in tonnes) of product manufactured
35	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
36	Supplier Agreements and Supply Chain Partners Screened for Risk of ESG Infringement	S06-03	III	Share of supplier that are signatories to the EICC (Electronic Industry Code of Conduct)
37	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
38	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?





Nondurable Household Products

	KPI	SpezID		
	(Scope I = Entry Level; Sco		llevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
			_	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
7			_	to what extent do you apply it?
,	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Comuntion	V02-01	т	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	I	
9	Revenues from new	V03-02	I	index below 6.0 Percentage of new products or modified products introduced less
	products	V03 02	•	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a
15	Lifecycle			design for disassembly design process
13	Packaging	E10-01	II ***	Total amount of packaging material used in tonnes
16	Water Consumption	E10-02 E28-01	II II	Packaging material per tonne of output Water consumption in m ³
17	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
	ratanties & Injuries	S04-04	II	Total number of injuries in relation to FTEs
18	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
19	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
20	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	Environmental Capex	A T T _ O T	41	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
21	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
22	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
23	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
24		=0.5.4.		to TRI; PRTR; and EPER) Rank 2
24 25	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	E00.03	117	or re-conditioning processes
		E09-03	III	Percentage of total product output in terms of revenue which is reused in the
		E09-04	III	manufacturing process, sold or donated to third parties Degree to which products (on average) can be recycled calculated as a
		LU3-U4	111	percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
		_0, 00		percentage of all associated material costs
26	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
	- 5 5			biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent





27	Recycling Quota	E14-01	III	Number of units of products delivered to company for recycling in relation to total
		E14-02	III	output of units p.a. Products delivered to company for recycling in tonnes in relation to total output of
28	Water Consumption	E28-02	III	units in tonnes p.a. Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
29	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG- performing suppliers even if you might have to carry a premium over less expensive suppliers?





Furnishings

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco			ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
7	1.00	1/04 04		to what extent do you apply it?
•	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ U1	1	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-11	I	Total investments in research on new risk in monetary terms i.e. currency as a
				percentage of revenue
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		V04-13	Ţ	company (refered to Introduction 1.8.1. KPIs & Definitions)
		VU4-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
				revenue
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a
14	Lifecycle	E10 01	**	design for disassembly design process
	Packaging	E10-01 E10-02	II II	Total amount of packaging material used in tonnes Packaging material per tonne of output
15	Water Consumption	E28-01	II	Water consumption in m ³
16	Sustainable, Organic &		II	Percentage of total forestry product output in revenues €, \$ with products from
	Fair Trade Products			recognised forest certification schemes (FSC, Programme for the Endorsement of
				Forest Certification Schemes PEFC, Canadian Standard Association CSA,
				Sustainable Forestry Initiative SFI, Malaysian Timber Certification Council)
17				
17	Environmental	E33-02	II	Percentage of revenue from eco-labeled
18	Compatibility	CO1 O1	TT	products (www.eco-label.com)
	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
19	Certification of	S07-01	II	Percentage of total facilities certificated according to ISO 9001 standard
	Facilities	JU, U1	**	. 2. 22252 2. Cotal lacinges continued according to 190 9001 Standard
		S07-02	II	Percentage of total facilities certificated according to SA 8000 standard
		S07-03	II	Percentage of total facilities certificated according to OHSAS 18001 standard
20	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
21	Dankwick with the first	C11	**	production sites, plants ect.
	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
22	-			, , , , , , , , , ,
23	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
24	Utilisation	V13-01 V17-01	II II	Capacity utilisation as a percentage of total available facilities Vertical range of manufacturing in Percent
	Vertical range of	A 1 \ - O 1	11	vertical range of manufacturing in Percent
	manufacturing integration in Percent			
25	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
	Diana value	42 7 UI	44	terms i.e. currency incl. name and/or method of valuation
26	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
27	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total





28	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	E09-03	III	or re-conditioning processes Percentage of total product output in terms of revenue which is reused in the
				manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
				percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
29				percentage of all associated material costs
29	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
				biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
30	Water Consumption	E28-02	III	Water (in m ³) used per amount (e.g. in tonnes) of product manufactured
31	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
32	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
33	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?
				CAPCILITY C SUPPLICIS.





Home Construction

	0120			Tionic Constituction
	KPI	SpezID S		Specification
1	(Scope I = Entry Level; Sco	•		
2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Linguisti Hono	•01 01	-	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corruption	V02 01	•	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products	V03 02	-	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
	Innovacion	V04-01 V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		VU 1 -1Z	1	company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
		VU4-13	1	
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
				revenue
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
15	Water Consumption	E28-01	II	Water consumption in m ³
16	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
17	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
	¥ 77.1.77	S04-04	II	Total number of injuries in relation to FTEs
18	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities	·		OHSAS18001 standards
19	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
20	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
21	_	VOC 01	**	
22		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
23	PARTY LAND	V4-0-0-		by the company (refered to Introduction 1.8.1. KPIs & Definitions)
23	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
47	Vertical range of	V17-01	II	Vertical range of manufacturing in Percent
	manufacturing			
25	integration in Percent			
25	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
26	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
27	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
28	Health & Safety	S05-03	III	Spending on product safety per unit produced corporate
	Aspects of Products			
29	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
30	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
		. 20 03		When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Consumer Electronics

1 2 3 4	(Scope I = Entry Level; Sco Energy Efficiency GHG Emissions	E01-01	I	Energy consumption, total
2 3		F01-01		
3	GUG EIIIISSIOIIS	E02-01	Ī	GHG emissions, total (scope I,II)
	Chaff house access			
-	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
_	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	3			behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	Ī	Number of patents registered within last 12 month
		V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				-
				, , , , , , , , , , , , , , , , , , , ,
11		E02 01	77	
		F03-01	11	
15		E10_01	TT	
	Fackaging			
16	Eco-Design			
17				
18				
		OO1 01	**	Contributions to political parties as a percentage of total revenues
19		S05-01	TT	Total spending on product safety corporate
		303 01	**	rotal spending on product surety corporate
20		506-03	TT	Share of supplier that are signatories to the EICC (Electronic Industry Code of
		300 03		
				Conducty
21		S07-04	TT	Percentage of total facilities certificated according to ISO 0001. SA 9000 or
		307-04	11	~
22		SUG-US	TT	
	maintenance & Salety	203-02	11	, , , , , , , , , , , , , , , , , , , ,
23	Restructuring-related	S11_01	TT	
		211-01	11	
24				
23	Environmental CapEx	V12-02	11	
26				
21		V17-01	11	Vertical range of manufacturing in Percent
	manufacturing			
	integration in Percent			
28	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
				terms i.e. currency incl. name and/or method of valuation
29	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
18 19 20 21 22 23 24 25 26 27	integration in Percent Brand Value	E03-01 E04-01 E04-01 E05-01 E10-02 E13-01 E28-01 G01-01 S05-01 S06-03 S07-04 S09-02 S11-01 V06-01 V12-02 V13-01 V17-01 V24-01 V28-01 V28-02		 increasing eco-efficiency of client applications or operations developing and using clean technologies offsetting climate change, carbon emissions , resource depletion increasing fuel-efficiency making ESG-relevant products operable (e.g. smart metering, green building technologies) financing of ESG-relevant products or services Total CO²,NOx, SOx, VOC emissions in million tonnes Total waste in tonnes Percentage of total waste which is recycled Percentage of total product output in terms of revenue which has undergone desian for disassembly desian process Total amount of packaging material used in tonnes Packaging material per tonne of output Improvement rate of product energy efficiency compared to previous year Water consumption in m³ Contributions to political parties as a percentage of total revenues Total spending on product safety corporate Share of supplier that are signatories to the EICC (Electronic Industry Code Conduct) Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards Total ost of relocation in monetary terms i.e. currency on maintenance and safety production sites, plants ect. Total cost of relocation in monetary terms i.e. currency incl. Indemnity, payoutplacement, hiring, training, consulting Percentage of total customers surveyed comprising satisfied customers CapEx allocation to investments on ESG relevant aspects of business as defiby the company (refered to Introduction 1.8.1. KPIs & Definitions) Capacity utilisation as a percentage of total available facilities Vertical range of manufacturing in Percent Value of brand as measured by





20				
30	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
		E02.0E		TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
31	- · · · · · · · · · · · · · · · · · · ·	E02.00		TRI; PRTR; and EPER) Rank 2
31	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
		E02.40		to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
32		E06.04		to TRI; PRTR; and EPER) Rank 2
33	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
55	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	E09-03	III	or re-conditioning processes
		E09-03	111	Percentage of total product output in terms of revenue which is reused in the
		E09-04	III	manufacturing process, sold or donated to third parties
		E09-04	111	Degree to which products (on average) can be recycled calculated as a
		E09-05	III	percentage of all materials used Degree to which products (on average) can be recycled calculated as a
		L09-03	111	percentage of all associated material costs
34	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
	Fackaging	L10-03	111	biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
35	Recycling Quota	E14-01	III	Number of units of products delivered to company for recycling in relation to total
	recycling Quota	L14 01	111	output of units p.a.
		E14-02	III	Products delivered to company for recycling in tonnes in relation to total output of
				units in tonnes p.a.
36	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
37	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			, , , , , , , , , , , , , , , , , , ,
		E33-02	III	Percentage of revenue from eco-labeled
				products (www.eco-label.com)
38	Health & Safety	S05-02	III	Percentage of total products sold or shipped corporate subject to product recalls
	Aspects of Products			for safety or health reasons
		S05-03	III	Spending on product safety per unit produced corporate
39	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
40	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Recreational Products

	KDI	O ID	0	One of the other
	KPI			Specification
1	(Scope I = Entry Level; Sco	•		
2	Energy Efficiency	E01-01	I	Energy consumption, total
	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
			_	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Liniagation states	\/O1 O1		, ,,,,
•	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	6	1/02 04		behavior, anti-trust and monopoly practices
·	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9			_	index below 6.0
,	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products	110.1.5		than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01		
14			II	Percentage of total waste which is recycled
	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a
15	Lifecycle	E10 01	**	design for disassembly design process
13	Packaging	E10-01	II	Total amount of packaging material used in tonnes
16		E10-02	II	Packaging material per tonne of output
17	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
	Water Consumption	E28-01	II	Water consumption in m ³
18	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
40	political parties			
19	Health & Safety	S05-01	II	Total spending on product safety corporate
20	Aspects of Products			
20	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
21	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
22	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
23	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
24	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	спунонненка CapEx	A 17-07	11	
25	Utilisation	V13-01	ŢŦ	by the company (refered to Introduction 1.8.1. KPIs & Definitions) Capacity utilisation as a percentage of total available facilities
26		V13-01 V17-01	II II	
-	Vertical range of	A17-01	11	Vertical range of manufacturing in Percent
	manufacturing			
27	integration in Percent	VD 4 6 -		NEL EL TOTAL
	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
28	6 1 61 :			terms i.e. currency incl. name and/or method of valuation
20	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
20		V28-03	11	Turnover of suppliers in percent
29	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
30	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2





31	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
32	End of Product Lifecycle	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture or re-conditioning processes
	Lifecycle	E09-03	III	Percentage of total product output in terms of revenue which is reused in the
				manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
		E00.0E		percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
33	Packaging	E10-03	III	percentage of all associated material costs Breakdown of materials used for packaging in percent for paper, glass, metal, non-
	rackaging	L10-05	111	biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
34	Recycling Quota	E14-01	III	Number of units of products, containers, packages or parts of products returned
				to company for recycling in relation to total output of units p.a.
		E14-02	III	Number of units of products, containers, packages or parts of products returned
				to company for recycling in tonnes in relation to total output of units in tonnes
35	Water Consumption	E28-02	III	p.a. Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	Water Consumption	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
36	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			,
		E33-02	III	Percentage of revenue from eco-labeled
				products (www.eco-label.com)
37	Health & Safety	S05-02	III	Percentage of total products sold or shipped corporate subject to product recalls
	Aspects of Products	COE 03	***	for safety or health reasons
38	Cupplier Agreements	S05-03 S06-03	III	Spending on product safety per unit produced corporate Share of symplication that are signatories to the ETCC (Flortrenic Industry Code of
	Supplier Agreements and Supply Chain	506-03	111	Share of supplier that are signatories to the EICC (Electronic Industry Code of Conduct)
	Partners Screened for			Conduct)
	Risk of ESG			
	Infringement			
39	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
40	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





3747 Toys

	31 -1 1			TOYS
	KPI	SpezID Sco	ре	Specification
	(Scope I = Entry Level; Sco	ope II = Midleve	i; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions		I	GHG emissions, total (scope I,II)
3	Staff turnover		I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce		I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration		I	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remuneration		I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300-02	1	·
		S08-03	I	and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300-03	1	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
_				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
_				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	Ι	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	Ι	Total R&D expenses
		V04-05	Ι	Number of patents registered within last 12 month
		V04-12	Ι	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I		 []	Total waste in tonnes
13	Waste Scope II		LL LL	Percentage of total waste which is recycled
14	End of Product		LL LL	Percentage of total product output in terms of revenue which has undergone a
		LU3-U1 1	11	5
15	Lifecycle	E10-01	II	design for disassembly design process Total amount of packaging material used in tonnes
	Packaging		II	
16	Contributions to			Packaging material per tonne of output
	Contributions to	G01-01	<u>II</u>	Contributions to political parties as a percentage of total revenues
17	political parties	CO4 O1 1	II	Total number of fatalities divided by total number of hours worked by FTEs
	Fatalities & Injuries		II	Total number of injuries divided by total number of hours worked by FTEs
18	Health & Cafety		LL LL	Total spending on product safety corporate
	Health & Safety	303-01	L.L	rotal spending on product safety corporate
	Aspects of Products	COE 02 1	7 7	
		S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls
19	Contifications	CO7 O4 .		for safety or health reasons
	Certification of	S07-04]	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
20	Facilities	COO OO		OHSAS18001 standards
	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
21	Doctructuring	C11 01 '		production sites, plants ect.
	Restructuring-related	S11-01]	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
22	Customer Satisfaction		II	Percentage of total customers surveyed comprising satisfied customers
23	Utilisation		II	Capacity utilisation as a percentage of total available facilities
24	Vertical range of	V17-01	II	Vertical range of manufacturing in Percent
	manufacturing			
	integration in Percent			
25	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
				terms i.e. currency incl. name and/or method of valuation
26	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
			II	Turnover of suppliers in percent
27	End of Product		II	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	_		or re-conditioning processes
		E09-03 I	II	Percentage of total product output in terms of revenue which is reused in the
				manufacturing process, sold or donated to third parties
		E09-04 I	II	Degree to which products (on average) can be recycled calculated as a
				percentage of all materials used
		E09-05 I	II	Degree to which products (on average) can be recycled calculated as a
				percentage of all associated material costs





28	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
29	Eco-Design	E13-03	III	Use of hazardious material - Amount of mercury used in products
		E13-04	III	Use of hazardous material - Amount of PVC used in products
		E13-05	III	Use of hazardous material - Amount of bromated flame retardants (BFRs) used in products
		E13-07	III	Use of hazardous material - Amount of polycyclic aromatic hydrocarbons (PAHs) used in products
30	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
		E33-02	III	Percentage of revenue from eco-labeled
				products (www.eco-label.com)
31	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
32	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less expensive suppliers?





Clothing & Accessories

	KDI	Const. ID	0	Cuestification
	(Soone I = Entry Loyely So			Specification
	(Scope I = Entry Level; Sco	•		
1 2	Energy Efficiency	E01-01	I	Energy consumption, total
	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	V01-01	-	
8	Corruption	V02-01	т	behavior, anti-trust and monopoly practices
	Corruption	VUZ-U1	I	Percentage of revenues in regions with Transparency International corruption
9	Davis music from many	V02 02		index below 6.0
-	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products	1/04 01		than 12 months ago
	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		1/04 12		company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Water Consumption	E28-01	II	Water consumption in m ³
14	Sustainable, Organic &		11	Percentage of textiles certified according to recognised certification schemes for
	Fair Trade Products			sustainable textiles (Global Organic Textile Standard)
15	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
16	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs	U.1. U.		outplacement, hiring, training, consulting
17				T T T T T T T T T T T T T T T T T T T
18	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
10	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
19	c 1 c :	.,,,,,	- 22	terms i.e. currency incl. name and/or method of valuation
19	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II 	Percentage of sourcing from 3 biggest external suppliers
20	F	V28-03	II	Turnover of suppliers in percent
20	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
		E02.40		to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
21		====		to TRI; PRTR; and EPER) Rank 2
21	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
22		E28-04	III	Waste effluent water in cubic meters
22	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
22	Compatibility			
23	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?
				CADCIDITE SUDDIICIS:





Footwear

	KPI (Scope I = Entry Level; Sco			Specification
1		•		•
2	Energy Efficiency	E01-01 E02-01	I	Energy consumption, total
3	GHG Emissions		I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	3			behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	11	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Health & Safety	S05-01	Ħ	Total spending on product safety corporate
	Aspects of Products			
14	Certification of	S07-04	11	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
15	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
16	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
				terms i.e. currency incl. name and/or method of valuation
17	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	11	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
18	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
19	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
20	Health & Safety	S05-02	III	Percentage of total products sold or shipped corporate subject to product recalls
	Aspects of Products			for safety or health reasons
21	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Personal Products

	KPI			Specification
1	(Scope I = Entry Level; Sco	E01-01	ilevei; Sc I	
2	Energy Efficiency			Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification	502-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	Revenues from new	V03-02	т	index below 6.0 Percentage of new products or modified products introduced less
-		VU3-U2	I	Percentage of new products or modified products introduced less
10	products	V04 01	т	than 12 months ago
	Innovation	V04-01 V04-05	I I	Total R&D expenses Number of patents registered within last 12 month
		V04-05 V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		VU4-12	1	· · · · · · · · · · · · · · · · · · ·
		V04-13	I	company (refered to Introduction 1.8.1. KPIs & Definitions) Percentage of products or services for
		VU4-13	1	
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
	82488889		888888888	- financing of ESG-relevant products or services
11 12	Emissions to Air	E03-01	- 11	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
13	Waste Scope I	E04-01	II 	Total waste in tonnes
13	Packaging	E10-01	II 	Total amount of packaging material used in tonnes
14	C	E10-02	II 	Packaging material per tonne of output
	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
15	Facilities	1/12 01	77	OHSAS18001 standards Capacity utilisation as a percentage of total available facilities
16	Utilisation	V13-01 V28-01	II	
	Supply Chain	V28-01 V28-02	II II	Total number of suppliers Percentage of sourcing from 3 biggest external suppliers
		V28-02 V28-03	II	Turnover of suppliers in percent
17	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
	Lillissions to water	LU3-U3	111	to TRI: PRTR: and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
		_00 10		to TRI; PRTR; and EPER) Rank 2
18	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
19	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
		00		biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
20	Eco-Design	E13-03	III	Use of hazardious material - Amount of mercury used in products
	3	E13-04	III	Use of hazardous material - Amount of PVC used in products
		E13-05	III	Use of hazardous material - Amount of bromated flame retardants (BFRs) used in
				products
		E13-06	III	Use of hazardous material - Amount of coltrane used in products
21	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
22	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
23	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?
				THE THE PARK





Tobacco

	LADI	0 ID 0		On a Village Village
	KPI			Specification
1	(Scope I = Entry Level; Sco	•		
2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ι	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
			_	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
				revenue
11	Emissions to Air	E03-01	П	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	11	Total waste in tonnes
13	Waste Scope II	E05-01	11	Percentage of total waste which is recycled
14	Gene Modified	E15-01	11	Share of products containing genetically modified organisms or ingredients
	Organisms			containing genetically modified organisms in %
15	Water Consumption	E28-01	11	Water consumption in m ³
16	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
17	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings			proceedings
18	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
10	Facilities			OHSAS18001 standards
19	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
20	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
				terms i.e. currency incl. name and/or method of valuation
21	Expenditure for	E19-05	III	Expenditure for herbicides total in monetary terms i.e. currency
	Veterinary			
	Pharmaceuticals,			
	Seeds, Herbicides,			
	Pesticides and Other			
	Druge			
		E19-07	III	Expenditure for pesticides total in monetary terms i.e. currency
22	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
23	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of
				equipment (incl. fleet, trucks, planes, rail cars)





Health Care Providers

	KPI (Scope I = Entry Level; Sco			Specification ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remaneration	S08-02	Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		500 02	•	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	zicigation none	701 01	-	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
			_	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
		E05-02	II	TOP 2 components of waste which is recycled, Rank 1
		E05-03	II	TOP 2 components of waste which is recycled, Rank 2
13	Water Consumption	E28-01	II	Water consumption in m ³
14	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
15	legal proceedings	S04-03	II	proceedings Total number of fatalities in relation to FTEs
	Fatalities & Injuries	S04-03	II	Total number of injuries in relation to FTEs
16	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities	307 01	**	OHSAS18001 standards
17	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of jobs			outplacement, hiring, training, consulting
18	Quality of Service	S24-01	II	Average days of hospital stay per patient
19	Supply Chain	V28-01	II	Total number of suppliers
	Cappil Cidii	V28-02	11	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
20	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
21	Diversity	S10-01	III	Percentage of female employees in relation to total employees
		S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
				positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
22	Quality of Service	S23-02	III	Successful surgeries in percent
		S23-03	III	Number of infected inpatients as a percentage of total patients
23	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Medical Equipment

	KPI	Coor ID C		Consideration
	(Scope I = Entry Level; Sco			Specification
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	Ī	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
_				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products		_	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-03	I	Total R&D expenses or funding of research to external partners, suppliers or
		1/0/		academic research in monetary terms i.e. currency
		V04-05	I	Number of patents registered within last 12 month
		V04-09 V04-13	I I	Total investments in research on new risk in monetary terms i.e. currency Percentage of products or services for
		VU4-13	1	3 1
				 increasing eco-efficiency of client applications or operations developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	11	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	Ш	Total waste in tonnes
13	Waste Scope II	E05-01	П	Percentage of total waste which is recycled
14	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a
15	Lifecycle	602.01		design for disassembly design process
	Product Withdrawals	G03-01	II	Number and amount of product withdrawn from market due to regulatory
16	Fatalities & Injuries	S04-03	II	pressure Total number of fatalities in relation to FTEs
		S04-04	ĪĪ	Total number of injuries in relation to FTEs
17	Health & Safety	S05-01	11	Total spending on product safety corporate
	Aspects of Products			
		S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls
40				for safety or health reasons
18	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
19	Facilities	V06 01	TT	OHSAS18001 standards
20	Customer Satisfaction Environmental CapEx	V06-01 V12-02	II II	Percentage of total customers surveyed comprising satisfied customers CapEx allocation to investments on ESG relevant aspects of business as defined
	Environmental Capex	*17 OT	**	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
21	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
22	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
22		V28-03	11	Turnover of suppliers in percent
23	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
		E02 0F	ŢŢŢ	TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
	ssions to water	_00 00		to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
25	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
26	Radioactive Waste	E08-01	III	Low Level Waste (by definition of U.S. Atomic Energy Act or applicable national
		E00.00	***	law) produced in tonnes p.a.
		E08-02	III	Intermediate Level Waste (by definition of U.S. Atomic Energy Act or applicable
		E08-03	III	national law) produced in tonnes p.a. High Level Waste (by definition of U.S. Atomic Energy Act or applicable national
		E00-03	111	law) produced in kg p.a.
		E08-04	III	Transuranic Waste (by definition of U.S. Atomic Energy Act or applicable national
		- •		law) produced in kg p.a.





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27	End of Product Lifecycle	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture or re-conditioning processes
		E09-03	III	Percentage of total product output in terms of revenue which is reused in the
		E09-04	III	manufacturing process, sold or donated to third parties Degree to which products (on average) can be recycled calculated as a
		L03-04	111	percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
				percentage of all associated material costs
28	Eco-Design	E13-03	III	Use of hazardious material - Amount of mercury used in products
		E13-04	III	Use of hazardous material - Amount of PVC used in products
		E13-05	III	Use of hazardous material - Amount of bromated flame retardants (BFRs) used in products
		E13-06	III	Use of hazardous material - Amount of coltrane used in products
		E13-07	III	Use of hazardous material - Amount of polycyclic aromatic hydrocarbons (PAHs)
29		=======		used in products
29	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
30	Health & Safety	S05-03	III	Spending on product safety per unit produced corporate
	Aspects of Products	505 05		openang on product safety per unit produced corporate
31	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
32	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	11 7			How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Medical Supplies

	KPI			Specification
	(Scope I = Entry Level; Sco	ope II = Mid	llevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5				3 1 .
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
Ū	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Eragation risks	VO1 01	•	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	-	
9	Davianuas frama naus	V02 02		index below 6.0
	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products	1/04 04		than 12 months ago
	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				, ,
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
	***************************************			- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Product Withdrawals	G03-01	II	Number and amount of product withdrawn from market due to regulatory
				pressure
15	Health & Safety	S05-01	II	Total spending on product safety corporate
	Aspects of Products			
		S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls
				for safety or health reasons
16	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
17	Utilisation	V13-01		
18			II	Capacity utilisation as a percentage of total available facilities
20	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
10		V28-03	11	Turnover of suppliers in percent
19	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
20	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
			-	to TRI; PRTR; and EPER) Rank 2
21	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
22	End of Product	E09-04	III	Degree to which products (on average) can be recycled calculated as a
	Lifecycle	_07 UT	111	percentage of all materials used
	LITCLYCIC	E09-05	III	Degree to which products (on average) can be recycled calculated as a
		LU3-U3	111	
23	Eso Dosign	E12 02	777	percentage of all associated material costs
	Eco-Design	E13-03	III	Use of hazardious material - Amount of mercury used in products
		E13-04	III	Use of hazardous material - Amount of PVC used in products
		E13-05	III	Use of hazardous material - Amount of bromated flame retardants (BFRs) used in
				products
		E13-06	III	Use of hazardous material - Amount of coltrane used in products
		E13-07	III	Use of hazardous material - Amount of polycyclic aromatic hydrocarbons (PAHs)
				used in products
24	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
25	Health & Safety	S05-03	III	Spending on product safety per unit produced corporate
	Aspects of Products			·
26	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total





Supply Chain V28-04 III Key Performance Narrative (Please answer the questions in max. 500 words)
How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?

V28-05 III Key Performance Narrative (Please answer the questions in max. 500 words)
When assessing the performance of your procurement and purchasing functions:
Do you incentivise your procurement management for the selection of ESGperforming suppliers even if you might have to carry a premium over less
expensive suppliers?

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Biotechnology

	KPI			Specification
	(Scope I = Entry Level; Sco	ppe II = Midl	evel; So	cope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	Ī	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S03-01 S08-01	I	
	Remuneration	S08-01 S08-02	I	Total amount of bonuses, incentives and stock options paid out in €,\$ Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300-02	1	·
		600.00		and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	·			index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-03	Î	Total R&D expenses or funding of research to external partners, suppliers or
		.0.05	•	academic research in monetary terms i.e. currency
		V04-05	I	Number of patents registered within last 12 month
		V04-03 V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		VU 1 -12	1	·
		V04-13	т	company (refered to Introduction 1.8.1. KPIs & Definitions)
		VU4-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Water Consumption	E28-01	11	Water consumption in m ³
12	Contributions to	G01-01	11	Contributions to political parties as a percentage of total revenues
	political parties	001 01	-	contributions to pointed parties as a percentage of total revenues
13	Product Withdrawals	G03-01	Ш	Number and amount of product withdrawn from market due to regulatory
	rroddet Withdrawais	005 01	••	pressure
14	Health & Safety	S05-01	11	Total spending on product safety corporate
		303-01	-11	Total spending on product safety corporate
15	Aspects of Products Utilisation	V13-01	П	Capacity utilisation as a percentage of total available facilities
16		V13-01 V28-01	11	
	Supply Chain	V28-01 V28-02		Total number of suppliers
			II	Percentage of sourcing from 3 biggest external suppliers
17	Wt- 6 III	V28-03	II.	Turnover of suppliers in percent
18	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
10	Radioactive Waste	E08-01	III	Low Level Waste (by definition of U.S. Atomic Energy Act or applicable national
		=06 ==		law) produced in tonnes p.a.
		E08-02	III	Intermediate Level Waste (by definition of U.S. Atomic Energy Act or applicable
				national law) produced in tonnes p.a.
		E08-03	III	High Level Waste (by definition of U.S. Atomic Energy Act or applicable national
				law) produced in kg p.a.
		E08-04	III	Transuranic Waste (by definition of U.S. Atomic Energy Act or applicable national
				law) produced in kg p.a.
19	Eco-Design	E13-08	III	Amount of hazardous / non biodegradable products (after use and if unused)
20	Production Shortfall	E23-01	III	Production shortfall caused by material supply constraints in percent (gap
				between actual production output and theoretical production output as optimal
				supply)
		E23-02	III	Monetary impact of production shortfall caused by material supply constraints in
		02		monetary terms i.e. currency
21	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
		_JJ-UI	111	number of sites with 130 14001 tertification / flumber of total sites
22	Compatibility Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in may 500 words)
	эчрріу Спапі	v 20-04	111	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Product Pipeline V29-01 III Revenue potential of new products in phase I, phase II, phase II and in the registration process as a percentage of total revenue

Health Care Pricing V30-01 III Percentage of revenue exposed to price discounting national healthcare systems (e.g. Medicare)





Pharmaceuticals

	KPI	Spez -ID	Scope	Specification
	(Scope I = Entry Level; Sci			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
7			_	to what extent do you apply it?
,	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products		_	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-03	I	Total R&D expenses or funding of research to external partners, suppliers or
				academic research in monetary terms i.e. currency
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		1/04 12		company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Water Consumption	E28-01	II	Water consumption in m ³
12	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties	001 01		contributions to pointed parties as a percentage of total revenues
13	Product Withdrawals	G03-01	II	Number and amount of product withdrawn from market due to regulatory
				pressure
14	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
15	Health & Safety	S05-01	II	Total spending on product safety corporate
	Aspects of Products	COE 02	**	D L
		S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls
16	Utilisation	V/12 01	TT	for safety or health reasons Capacity utilisation as a percentage of total available facilities
17	Supply Chain	V13-01 V28-01	II II	Total number of suppliers
	Supply Chain	V28-01 V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-02	II	Turnover of suppliers in percent
18	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
19	Eco-Design	E13-08	III	Amount of hazardous / non biodegradable products (after use and if unused)
20	Production Shortfall	E23-01	III	Production shortfall caused by material supply constraints in percent (gap
				between actual production output and theoretical production output as optimal
				supply)
		E23-02	III	Monetary impact of production shortfall caused by material supply constraints in
				monetary terms i.e. currency
21	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
22	For discussion 1. 1.	E28-04	III	Waste effluent water in cubic meters
	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
23	Compatibility Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
24	Supply Chain	V03-03 V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	очррту спапт	V 20-04	111	How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
		120 03		When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Product Pipeline
 V29-01
 Health Care Pricing
 Structure
 Product Pipeline
 V30-01
 Percentage of revenue exposed to price discounting national healthcare systems (e.g. Medicare)





Drug Retailers

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ope II = Mid	dlevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
7				to what extent do you apply it?
,	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products	V03 02	•	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
11			000000000000000000000000000000000000000	- financing of ESG-relevant products or services
11	Packaging	E10-01	II	Total amount of packaging material used in tonnes
12	Direct Building Energy	E10-02 E16-01	II II	Packaging material per tonne of output Total building electricity consumption in IAWh
	Consumption	L10-01	11	Total building electricity consumption in kWh
		E16-03	II	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
		E16-07	II	Annual heating/cooling costs \$,€
13		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
14	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
15	Packaging	V28-03 E10-03	II III	Turnover of suppliers in percent Breakdown of materials used for packaging in percent for paper, glass, metal, non-
-	rackayiiiy	L10-02	111	biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
16	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
17	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Food Retailers & Wholesalers

	KPI			Specification
	(Scope I = Entry Level; Sco	ppe II = Mid	dlevel; So	cope III = Highlevel)
	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9			_	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products	V/0.4.04		than 12 months ago
	Innovation	V04-01	I	Total R&D expenses Total investments in research on ESC relevant aspects of business as defined by
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		V04-13	I	company (refered to Introduction 1.8.1. KPIs & Definitions) Percentage of products or services for
		VU4-13	-	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
14	Gene Modified	E15-01	II	Share of products containing genetically modified organisms or ingredients
	Organisms			containing genetically modified organisms in %
15	Direct Building Energy	E16-03	II	Total building gas consumption in m ³
	Consumption			
		E16-05	II	Total alternative energy consumption in kWh
		E16-07	II	Annual heating/cooling costs \$,€
16		E16-07	II	Annual heating/cooling costs \$,€
16	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design),
17	Water Consumption	E20 01	II	BREEAM. GBCA. ABGR. HOE as in percent Water consumption in m ³
18	Water Consumption Sustainable, Organic &	E28-01	II	Percentage of total revenue from products with organic origin certified by an
	Fair Trade Products	C31_01	11	member of the International Federation of Organic Agriculture Movements
	run rraue r'iouucts			(IFOAM) standards
		E31-02	II	Percentage of total revenue from products certified and stamped as Fair Trade by
		32		an affiliate or partner organisation of Fair Trade Labelling Organizations
				International (FLO)
		E31-03	II	Percentage of fish certifed according to recognised certification schemes for
				sustainable fishing (MSC - Marine Stewardship Council)
19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Supply Chain	V28-01	11	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
24		V28-03	11	Turnover of suppliers in percent
21	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
22	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
		E10 04	***	biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€ Cost of packaging nor revenue in parcent
23	Refrigerant refill rate	E10-05 E40-01	III	Cost of packaging per revenue in percent Percentage of refrigerant refillings in relation to total refrigerants contained in
	Kennyerani renii rate	L40-01	111	cooling systems
24	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
	Subtomer Retellition		111	Sinal St. Market by product, product line, segment, region of total





Supply Chain V28-04 Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?

V28-05 Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESGperforming suppliers even if you might have to carry a premium over less expensive suppliers?





Apparel Retailers

				- ip per er i te terre e
	KPI			Specification
_	(Scope I = Entry Level; Sco	•		
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
13	Direct Building Energy	E16-03	II	Total building gas consumption in m ³
	Consumption			
		E16-05	II	Total alternative energy consumption in kWh
		E16-07	II	Annual heating/cooling costs \$,€
		E16-07	Ш	Annual heating/cooling costs \$,€
14	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design),
15	Water Concumption	E20 01	77	BREEAM, GBCA, ABGR, HOE as in percent
16	Water Consumption Customer Satisfaction	E28-01 V06-01	II II	Water consumption in m ³ Percentage of total customers surveyed comprising satisfied customers
17	Supply Chain	V06-01 V28-01	II	Total number of suppliers
	эарріу спапі	V28-01 V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-02 V28-03	II	Turnover of suppliers in percent
18	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
	rackaging	L10 05		biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
19	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
20	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?
				Chpc.ic. C Cappillate.





Broadline Retailers

	KPI	Spez -ID	Scope	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
•				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products	VO4 01		than 12 months ago
	Innovation	V04-01	I	Total R&D expenses Total investments in recearch on ESC relevant aspects of business as defined by
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1, KPIs & Definitions)
	Innovation	V04-13	I	Percentage of products or services for
	Innovacion	40 1 -13	1	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Packaging	E10-01	II	Total amount of packaging material used in tonnes
	3 3	E10-04	11	Total cost of packaging in \$,€
13	Gene Modified	E15-01	II	Share of products containing genetically modified organisms or ingredients
	Organisms			containing genetically modified organisms in %
14	Direct Building Energy	E16-01	II	Total building electricity consumption in kWh
	Consumption			
		E16-03	II	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
15	B 31	E16-07	II	Annual heating/cooling costs \$,€
13	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design),
16	Sustainable, Organic &	F31-01	II	BREEAM. GBCA. ABGR. HOE as in percent Percentage of total revenue from products with organic origin certified by an
	Fair Trade Products	LJ1 01	-11	member of the International Federation of Organic Agriculture Movements
	Tail Trade Froducts			(IFOAM) standards
		E31-02	II	Percentage of total revenue from products certified and stamped as Fair Trade by
				an affiliate or partner organisation of Fair Trade Labelling Organizations
				International (FLO)
		E31-03	II	Percentage of fish certifed according to recognised certification schemes for
				sustainable fishing (MSC - Marine Stewardship Council)
17	Refrigerant refill rate	E40-01	II	Percentage of refrigerant refillings in relation to total refrigerants contained in
19		.,,, :		cooling systems
18 19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
.,	Supply Chain	V28-01	II	Total number of suppliers
		V28-02 V28-03	II II	Percentage of sourcing from 3 biggest external suppliers Turnover of suppliers in percent
20	Water Consumption	V28-03 E28-01	II	Water consumption in m ³
21	Customer Retention	V05-01	III	Share of market by product, product line, segment, region or total
22	Packaging	E10-02	III	Packaging material per tonne of output
		E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
				biodegradable plastic, biodegradable plastic, material from FSC
		E10-05	III	Cost of packaging per revenue in percent
23	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Home Improvement Retailers

	KPI (Scope I = Entry Level; Sco			Specification ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01 S08-02	I I	Total amount of bonuses, incentives and stock options paid out in €,\$ Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300 02	1	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and
7	Litigation risks	V01-01	I	to what extent do you apply it? Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
9	Revenues from new	V03-02	I	index below 6.0 Percentage of new products or modified products introduced less
10	products Innovation	V04-01	I	than 12 months ago Total R&D expenses
		V04-01 V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
		V04-14	I	- financing of ESG-relevant products or services R&D expenses in fuel efficiency and climate change mitigation as a percentage of
		VU4-14	1	revenue
11	Waste Scope I	E04-01	11	Total waste in tonnes
12	Packaging	E10-01	11	Total amount of packaging material used in tonnes
		E10-02	- 11	Packaging material per tonne of output
13	Direct Building Energy Consumption	E16-01	II	Total building electricity consumption in kWh
		E16-03	11	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
14	n. iidi 6- 116 - 11	E16-07	II 	Annual heating/cooling costs \$,€
17	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design), BREEAM. GBCA. ABGR. HOE as in percent
15	Water Consumption	E28-01	11	Water consumption in m ³
16	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
17	Supply Chain	V28-01	11	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
40		V28-03	11	Turnover of suppliers in percent
18	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
19	C C :	E10-05	III	Cost of packaging per revenue in percent
	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance
		\/20 CF		similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG- performing suppliers even if you might have to carry a premium over less
				expensive suppliers?
				expensive suppliers:





Specialized Consumer Services

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	pe II = Mid	dlevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
13	Gene Modified	E15-01	11	Share of products containing genetically modified organisms or ingredients
	Organisms			containing genetically modified organisms in %
14	Direct Building Energy	E16-01	II	Total building electricity consumption in kWh
	Consumption			
		E16-03	II	Total building gas consumption in m ³
		E16-05	II TT	Total alternative energy consumption in kWh
15	Duilding Contilionation	E16-07	II	Annual heating/cooling costs \$,€
	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design),
16	Water Consumption	E28-01	II	BREEAM. GBCA. ABGR. HOE as in percent Water consumption in m ³
17	Sustainable, Organic &		II	Percentage of total revenue from products with organic origin certified by an
	Fair Trade Products	-01 01	44	member of the International Federation of Organic Agriculture Movements
	run fraue F1000cts			(IFOAM) standards
		E31-02	II	Percentage of total revenue from products certified and stamped as Fair Trade by
				an affiliate or partner organisation of Fair Trade Labelling Organizations
				International (FLO)
		E31-03	II	Percentage of fish certifed according to recognised certification schemes for
				sustainable fishing (MSC - Marine Stewardship Council)
18	Customer Retention	V05-02	11	Average length of customer relationship in years
19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Supply Chain	V28-01	11	Total number of suppliers
		V28-02	11	Percentage of sourcing from 3 biggest external suppliers
		V28-03	11	Turnover of suppliers in percent
21	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
				biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
22	C	E10-05	III	Cost of packaging per revenue in percent
22	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
		V0E 02	***	Chara of market by product product line comment region or total
23	Customer Catisfastia	V05-03	III	Share of market by product, product line, segment, region or total
-	Customer Satisfaction	V06-02	III	Percentage of total revenue from repeat business





Supply Chain V28-04 Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?

V28-05 Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESGperforming suppliers even if you might have to carry a premium over less expensive suppliers?





Specialty Retailers

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	KPI	SpezID S		
	(Scope I = Entry Level; Sco	•		
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remaneration	S08-02	Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300 02	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300 03	•	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				, , , , , , , , , , , , , , , , , , , ,
_				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
_				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				· · · · · · · · · · · · · · · · · · ·
				(e.g. smart metering, green building technologies)
11		E04 01		- financing of ESG-relevant products or services
12	Waste Scope I	E04-01	II	Total waste in tonnes
	Packaging	E10-01	II	Total amount of packaging material used in tonnes
13	C M-3:5-3	E10-02	II	Packaging material per tonne of output
13	Gene Modified	E15-01	II	Share of products containing genetically modified organisms or ingredients
14	Organisms	F46 04		containing genetically modified organisms in %
14	Direct Building Energy	E16-01	II	Total building electricity consumption in kWh
	Consumption			
		E16-03	II	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
4-		E16-07	II	Annual heating/cooling costs \$,€
15	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM, GBCA, ABGR, HOE as in percent
16	Water Consumption	E28-01	II	Water consumption in m ³
17	Sustainable, Organic &	E31-01	II	Percentage of total revenue from products with organic origin certified by an
	Fair Trade Products			member of the International Federation of Organic Agriculture Movements
				(IFOAM) standards
		E31-02	II	Percentage of total revenue from products certified and stamped as Fair Trade by
				an affiliate or partner organisation of Fair Trade Labelling Organizations
				International (FLO)
		E31-03	II	Percentage of fish certifed according to recognised certification schemes for
				sustainable fishing (MSC - Marine Stewardship Council)
18	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
19	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	11	Turnover of suppliers in percent
20	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
				biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
21	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
22	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
		2 00		When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Broadcasting & Entertainment

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ope II = Mid	level; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01 S08-02	I	Total amount of bonuses, incentives and stock options paid out in €,\$ Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products		_	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1, KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Freelancer as part of staff	S19-01	II	Percentage of freelancers in relation to total number of staff including both FTEs and freelancers
12	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
13	Diversity	S10-01	III	Percentage of female employees in relation to total employees
		S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups





Media Agencies

	KPI			Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2 3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
5	Training & qualification		I	Average expenses on training per FTE p.a
6	Maturity of workforce Remuneration	S03-01 S08-01 S08-02	I I	Age structure/distribution (number of FTEs per age group, 10-year intervals) Total amount of bonuses, incentives and stock options paid out in €,\$ Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Freelancer as part of	S19-01	П	Percentage of freelancers in relation to total number of staff including both FTEs
	staff			and freelancers
12	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
13	Diversity	S10-01 S10-02	III III	Percentage of female employees in relation to total employees Percentage of female FTEs in senior positions in relation to total FTEs in senior
			111	positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups





Publishing

	KPI	Spor ID	Scone	Specification
1	(Scope I = Entry Level; Sco	•		
2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	Ι	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	V01-01	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	
9	Revenues from new	V03-02	I	index below 6.0 Percentage of new products or modified products introduced less
		VU3-U2	1	· · · · · · · · · · · · · · · · · · ·
10	products Innovation	V04-01	I	than 12 months ago
	IIIIOVation		I	Total R&D expenses
		V04-12	1	Total investments in research on ESG relevant aspects of business as defined by
		V04 12		company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Water Consumption	E28-01	11	Water consumption in m ³
12	Freelancer as part of	S19-01	11	Percentage of freelancers in relation to total number of staff including both FTEs
	staff			and freelancers
13	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
14	Brand Value	V24-01	11	Value of brand as measured by third-party or external consultancy in monetary
				terms i.e. currency incl. name and/or method of valuation
15	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
15	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
16	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-04	III	Waste effluent water in cubic meters
17	Diversity	S10-01	III	Percentage of female employees in relation to total employees
		S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
				positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
18	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	• •			How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
		••		When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





5751 Airlines

	0701			7 til lil 100
	KPI	SpezID So	cope	Specification
	(Scope I = Entry Level; Sco	ppe II = Midle	vel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	Ī	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5				
	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in \in ,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7		1/04 04		,,
•	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
_				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
		VU-13	1	
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	т	-
		VU4-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
11				revenue
	Emissions to Air	E03-01	Ш	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	Ш	Total waste in tonnes
13	Load Factor	E21-05	II	Revenue passenger km/Available Seat km
14	Fuels	E30-01	II	Expenditure for fuels total in monetary terms i.e. currency
15	Passenger	E38-01	Ш	CO2 emissions per passenger/km
		E38-02	II	Carbon monoxide emissions per passenger/km
		E38-03	Ш	Unburned hydrocarbon (UHC) emissions per passenger/km
16	Critical Incidents	V27-02	Ш	Total costs due to critical incidents (incidents having a severe impact on the
				company's operations requiring significant investment or repair to damages or
				having the potential to generate lawsuits, litigation or compensation claims) as a
17	Cupply Chair	V20 01	TT	percentage of revenue
	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
40		V28-03	II	Turnover of suppliers in percent
18	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
19	Utilisation	V13-08	III	Percentage of utilisation of fleet of airplanes in paid work for charter or rent in
				relation to total theoretical utilisation
		V13-09	III	Percentage of utilisation of fleet of airplane in use by the company in relation to
				total theoretical utilisation
20	Average age of	V21-06	III	Average age of aircrafts in years
	Material			J J
21	Critical Incidents	V27-01	III	Total number of critical incidents (incidents having a severe impact on the
	Chican Incidents	. 2 / 01	111	company's operations requiring significant investment or repair to damages or
				having the potential to generate lawsuits, litigation or compensation claims) in
22				relation to the total number of clients
22	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
			-	When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





5752 Gambling

	KPI	SpezID Scope	
	(Scope I = Entry Level; Sco		
1	Energy Efficiency	E01-01 I	Energy consumption, total
2	GHG Emissions	E02-01 I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01 I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02 I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01 I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01 I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02 I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
			and stock options
		S08-03 I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
			you take ESG performance into account in your performance agreements? How do
			you integrate ESG principals within performance agreements in your company and
			to what extent do you apply it?
7	Litigation risks	V01-01 I	Expenses and fines on filings, law suits related to anti-competitive
	-		behavior, anti-trust and monopoly practices
8	Corruption	V02-01 I	Percentage of revenues in regions with Transparency International corruption
			index below 6.0
9	Revenues from new	V03-02 I	Percentage of new products or modified products introduced less
	products		than 12 months ago
10	Innovation	V04-01 I	Total R&D expenses
		V04-12 I	Total investments in research on ESG relevant aspects of business as defined by
			company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13 I	Percentage of products or services for
			- increasing eco-efficiency of client applications or operations
			- developing and using clean technologies
			- offsetting climate change, carbon emissions , resource depletion
			- increasing fuel-efficiency
			- making ESG-relevant products operable
			(e.g. smart metering, green building technologies)
			- financing of ESG-relevant products or services
11	Direct Building Energy	E16-01 II	Total building electricity consumption in kWh
	Consumption		
		E16-03 II	Total building gas consumption in m ³
		E16-05 II	Total alternative energy consumption in kWh
		E16-07 II	Annual heating/cooling costs \$,€
12	Building Certification	E27-01 II	Proportion of total real estate owned and/or under management with a
			certification from LEED (Leadership in Energy and Environmental Design),
13		V05 04 TT	BREEAM, GBCA, ABGR, HOE as in percent
14	Customer Satisfaction	V06-01 II	Percentage of total customers surveyed comprising satisfied customers
	Supply Chain	V28-01 II	Total number of suppliers
		V28-02 II V28-03 II	Percentage of sourcing from 3 biggest external suppliers Turnover of suppliers in percent
		V28-03 II	Key Performance Narrative (Please answer the questions in max. 500 words)
		v∠U-U -1 III	How do you ensure that your suppliers adhere to a standard of ESG compliance
			, , , , , , , , , , , , , , , , , , , ,
		V28-05 III	similar to that of your company? You Performance Marratine (Please answer the questions in max. 500 words)
		V28-05 III	Key Performance Narrative (Please answer the questions in max. 500 words)
			When assessing the performance of your procurement and purchasing functions:
			Do you incentivise your procurement management for the selection of ESG-
			performing suppliers even if you might have to carry a premium over less
			expensive suppliers?





5753 Hotels

	KPI	Spor ID	Scono	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	Ī	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remaneration	S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300 02	•	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
			-	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	VO1 01	•	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
		.02 01	-	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Direct Building Energy	E16-01	II	Total building electricity consumption in kWh
	Consumption	E46.00		T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
		E16-03	II	Total building gas consumption in m ³
		E16-05 E16-07	II	Total alternative energy consumption in kWh
13	Building Certification	E27-01	II II	Annual heating/cooling costs \$,€ Proportion of total real estate owned and/or under management with a
	building Certification	LZ/-U1	11	certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM, GBCA, ABGR, HOE as in percent
14	Water Consumption	E28-01	II	Water consumption in m ³
15	Ecosystems,	E29-05	II	Expenditure on projects for biodiversity, natural ecosystems, landscapes,
	Biodiversity and			protection of coastlines, protection of natural habitats in €
	Climate Change			, p
	Mitigation			
16	Social support at	S24-02	II	Spending on social projects and community involvement at holiday destinations
	holiday destinations			
17		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
19				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
19	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
20	Cocial cuppert at	V28-03	II	Turnover of suppliers in percent
	Social support at	S23-01	III	Spending on social projects and community involvement at holiday destinations
21	holiday destinations Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	Supply Chall	V 20-04	111	How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
		۷20 ⁻ 03	111	When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?
22	REVPAR	V37-01	III	REVPAR = Occupancy x average room rate (http://de.wikipedia.org/wiki/RevPar)
		- · •-		(





Recreational Services

	KPI			Specification
1	(Scope I = Entry Level; Sco Energy Efficiency	ope II = Miai E01-01	ever; So I	ope III = Highlevel) Energy consumption, total
2	GHG Emissions	E01-01 E02-01		
3	Staff turnover	S01-01	I I	GHG emissions, total (scope I,II) Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5				
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
	Remuneration	S08-01 S08-02	I I	Total amount of bonuses, incentives and stock options paid out in €,\$ Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300-02	1	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300 03	•	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	V01-01	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Co. raption	.02 01	•	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
		VO4 14		- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	П	Percentage of total waste which is recycled
14	Fuels	E30-04	11	Average fuel consumption of vessels by ship-type according to American Bureau
				of Shipping classification in tonnes/hour or tonnes/day
15	Passenger	E38-04	II	Emissions / ALB (Available Lower Berth)-kilometer
16	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
17	W C 777	V28-03	II	Turnover of suppliers in percent
18	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
	Waste Water	E28-05 E28-06	III III	Emissions of black water to sea in m ³
19	Fuels	E28-06 E30-03	III	Emissions of grey water to sea in m ³ Percentage of total fuel consumed comprising renewable fuels
20	Average age of	V21-05	III	Average age of cruisers in years
	Material	VZI UJ	111	Average age of craisers in years
21	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	,	-		How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?
				performing suppliers even if you might have to carry a premium over less





Recreational Services but other than Cruise Liners

	0.00			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remaneration	S08-02	Î	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300 02	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300 03	-	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
_			_	to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
_				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Direct Building Energy	E16-01	II	Total building electricity consumption in kWh
	Consumption			
		E16-03	11	Total building gas consumption in m ³
		E16-05	11	Total alternative energy consumption in kWh
		E16-07	11	Annual heating/cooling costs \$,€
14	Building Certification	E27-01	11	Proportion of total real estate owned and/or under management with a
	-			certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM. GBCA. ABGR. HOE as in percent
15	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
16	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
				terms i.e. currency incl. name and/or method of valuation
17	Supply Chain	V28-01	11	Total number of suppliers
		V28-02	11	Percentage of sourcing from 3 biggest external suppliers
		V28-03	11	Turnover of suppliers in percent
		V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
		0 0 0		When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				· · · · · · · · · · · · · · · · · · ·
				performing suppliers even if you might have to carry a premium over less expensive suppliers?
18	Seating Capacity	V34-01	III	Total seating capacity i.e. number of seats available for sale
	ocating capacity	V34-01 V34-02	III	Average seating capacity sales (tickets or seats sold/total seating capacity) in
		VJ∓ UZ	111	
				percent





Restaurants & Bars

	KPI			Specification
	(Scope I = Entry Level; Sco	•		
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
			_	company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12 13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13		E16-01	11	Total building electricity consumption in kWh
	Consumption	E4.6 00	**	T.L.II. 1131
		E16-03	II	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh Annual heating/cooling costs \$,€
14	Building Cortification	E16-07 E27-01	II II	Proportion of total real estate owned and/or under management with a
	Building Certification	∟∠/-ΩI	11	certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM. GBCA. ABGR. HOE as in percent
15	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
16	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
				terms i.e. currency incl. name and/or method of valuation
17	Supply Chain	V28-01	11	Total number of suppliers
	,	V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
		V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Travel & Tourism

	KPI			Specification
	(Scope I = Entry Level; Sco	ope II = Midle	evel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
_				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products		_	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		V04 12		company (refered to Introduction 1.8.1. KPIs & Definitions) Percentage of products or services for
		V04-13	I	
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
11	Direct Building Engrav	E16 01	П	- financing of ESG-relevant products or services
	Direct Building Energy	E10-01	11	Total building electricity consumption in kWh
	Consumption	E16-03	П	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
		E16-07	II	Annual heating/cooling costs \$,€
12	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM, GBCA, ABGR, HOE as in percent
13	Ecosystems,	E29-05	II	Expenditure on projects for biodiversity, natural ecosystems, landscapes,
	Biodiversity and			protection of coastlines, protection of natural habitats in €
	Climate Change			
	Mitigation			
14	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
15	д , д			terms i.e. currency incl. name and/or method of valuation
15	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
		V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
		V/20 0E	111	similar to that of your company? You Performance Narrative (Please answer the questions in may 500 words)
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less expensive suppliers?
				CYNCHOLAE SUPPLIEDS:





Fixed Line Telecommunications

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ope II = Mid	dlevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		C00 03		and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	VO1 01	-	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	·			index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		V04-13	I	company (refered to Introduction 1.8.1. KPIs & Definitions) Percentage of products or services for
		VU - -13	1	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a
14	Lifecycle	E16 01	**	design for disassembly design process
14	Direct Building Energy	E16-01	II	Total building electricity consumption in kWh
	Consumption	E16-03	II	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
		E16-07	II	Annual heating/cooling costs \$,€
15	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM. GBCA. ABGR. HOE as in percent
16 17	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18	ARPU	V08-01	II	Average revenue per user in monetary terms i.e. currency
	Supply Chain	V28-01 V28-02	II II	Total number of suppliers Percentage of sourcing from 3 biggest external suppliers
		V28-02 V28-03	II	Turnover of suppliers in percent
19	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	- 		or re-conditioning processes
		E09-03	III	Percentage of total product output in terms of revenue which is reused in the
				manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
		E00 0F	***	percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
20	Recycling Quota	E14-01	III	percentage of all associated material costs Number of units of products, containers, packages or parts of products returned
	recycling Quota	_1- U1	111	to company for recycling in relation to total output of units p.a.
		E14-02	III	Number of units of products, containers, packages or parts of products returned
				to company for recycling in tonnes in relation to total output of units in tonnes
				p.a.
21	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
22 23	Customer Satisfaction	V06-03	III	Customer churn rate in percent
23	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
		V28-05	III	similar to that of your company? Key Performance Narrative (Please answer the questions in max. 500 words)
		v 20-U3	111	When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Mobile Telecommunications

	KPI (Scope I = Entry Level; Sco			Specification
1	Energy Efficiency	E01-01	ilevel, Sc I	
2	GHG Emissions	E02-01	I	Energy consumption, total
3				GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	11	Total waste in tonnes
12	Waste Scope II	E05-01	11	Percentage of total waste which is recycled
13	End of Product	E09-01	11	Percentage of total product output in terms of revenue which has undergone a
	Lifecycle			design for disassembly design process
14	Direct Building Energy	E16-01	11	Total building electricity consumption in kWh
	Consumption			
		E16-03	11	Total building gas consumption in m ³
		E16-05	11	Total alternative energy consumption in kWh
		E16-07	II	Annual heating/cooling costs \$,€
15	Building Certification	E27-01	11	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM, GBCA, ABGR, HOE as in percent
16	Customer Retention	V05-02	II	Average length of customer relationship in years
17		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18	ARPU	V08-01	II	Average revenue per user in monetary terms i.e. currency
19	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
20		V28-03	11	Turnover of suppliers in percent
20	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	E00.00		or re-conditioning processes
		E09-03	III	Percentage of total product output in terms of revenue which is reused in the
		E00.04		manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
		E00 0E	***	percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
21	Pocycling Ouets	E14 01	777	percentage of all associated material costs
	Recycling Quota	E14-01	III	Number of units of products, containers, packages or parts of products returned
		E14-02	TTT	to company for recycling in relation to total output of units p.a.
		£14-UZ	III	Number of units of products, containers, packages or parts of products returned
				to company for recycling in tonnes in relation to total output of units in tonnes
22	Customer Retention	V05-01	III	p.a. Percentage of new customers in reported period in relation to total customers
	Customer Netellition	A02-01	111	referrage of new customers in reported period in relation to total customers
		V05-03	III	Share of market by product, product line, segment, region or total
23	Customer Satisfaction	V06-02	III	Percentage of total revenue from repeat business
		V06-03	III	Customer churn rate in percent
				·





Supply Chain V28-04 III Key Performance Narrative (Please answer the questions in max. 500 words)

How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?

V28-05 III Key Performance Narrative (Please answer the questions in max. 500 words)
When assessing the performance of your procurement and purchasing functions:
Do you incentivise your procurement management for the selection of ESGperforming suppliers even if you might have to carry a premium over less
expensive suppliers?

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Conventional Electricity

	KPI			Specification
	(Scope I = Entry Level; Sco	•		
1 2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover Training & qualification	S01-01	I I	Percentage of FTE leaving p.a./total FTE Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remaneration	S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		000 02	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	C	V02 01		behavior, anti-trust and monopoly practices
-	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products	V03 02	•	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-03	I	Total R&D expenses or funding of research to external partners, suppliers or
				academic research in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		V04-13	I	company (refered to Introduction 1.8.1. KPIs & Definitions)
		VU4-13	1	Percentage of products or services for - increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
		E03-02	II	Total CO2,NOx, SOx, VOC emissions in million tonnes by generation portfolio
12 13	Waste Scope I	E04-01	II	Total waste in tonnes
14	Waste Scope II Radioactive Waste	E05-01 E08-01	II II	Percentage of total waste which is recycled Low Level Waste (by definition of U.S. Atomic Energy Act or applicable national
	Radioactive waste	E00-01	11	law) produced in tonnes p.a.
		E08-02	II	Intermediate Level Waste (by definition of U.S. Atomic Energy Act or applicable
				national law) produced in tonnes p.a.
		E08-03	II	High Level Waste (by definition of U.S. Atomic Energy Act or applicable national
				law) produced in kg p.a.
		E08-04	II	Transuranic Waste (by definition of U.S. Atomic Energy Act or applicable national
		E08-05	II	law) produced in kg p.a. Radioactive waste subjected to reprocessing by Waste Level
		LUU-UJ	11	(LLW,ILW,HLW,TRUW) in tonnes
		E08-06	II	Radioactive waste stored at company property by Waste Level (LLW, ILW, HLW,
				TRUW) in tonnes
15	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported
16	Ddi-4:-	F13.4-		period
	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
		E12-03	II	terms i.e. currency Environmental spending for R&D, site rehabilitation and environmental monitoring
				total in monetary terms i.e. currency
17	Generation Portfolio	E26-01	11	Percentage of total energy produced
				(coal, lignite, wind, water, gas, biogas, solar, nuclear, THG)
18	Water Consumption	E28-01	II	Water consumption in m ³
19	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
20	political parties Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings	JUZ-U1	11	proceedings
21	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
22	Impact of Subsidies	V10-01	II	Percentage of total revenue generated in subsidised markets
		V10-02	II	Energy production cost per kWh as a percentage of average wholesale price per
				kWh in monetary terms i.e. currency
		V10-03	II	Percentage of business in markets with feed-in tariffs or regulated pricing
23	Smart Metering	V11-02	II	structure Percentage of customer equipped with smart metering applications
24	Environmental CapEx	V11-02 V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
		· •-		by the company (refered to Introduction 1.8.1. KPIs & Definitions)
25	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities





26	Critical Incidents	V27-02	II	Total costs due to critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) as a percentage of revenue
27	Supply Chain	V28-01 V28-02 V28-03	II II II	Total number of suppliers Percentage of sourcing from 3 biggest external suppliers Turnover of suppliers in percent
28	Emissions to Air	V28-03 E03-03		Total CO2,NOx, SOx, VOC emissions / total kWh produced
	Emissions to Air		III	
		E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
20				TRI; PRTR; and EPER) Rank 2
29	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
30	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
31				(according to TRI; PRTR; and EPER) Rank 2
31	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions,
32				accident costs in monetary terms i.e. currency
32	Water Consumption	E28-03	III	Groundwater consumption in m ³
33		E28-04	III	Waste effluent water in cubic meters
	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
34	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
35	Average age of	V21-04	III	Average age of power stations, production or distribution sites including pipelines
	Material			in years by type
36	Operational Availability of Services	V26-01	III	Operational availability of services to clients contractually warranted in percent
37	Critical Incidents	V27-01	III	Total number of critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) in relation to the total number of clients
		V27-03	III	Lost kWh due to system faults in relation to total amount of kWh produced
38	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?





Alternative Electricity

	L/DI		_	7 destricted Elegationey
	KPI			Specification
	(Scope I = Entry Level; Sco	•		
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
			_	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7		1404 04		, ,
,	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8			_	behavior, anti-trust and monopoly practices
	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
			_	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-03	I	Total R&D expenses or funding of research to external partners, suppliers or
				academic research in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
	***************************************			- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
		E03-02	II	Total CO2,NOx, SOx, VOC emissions in million tonnes by generation portfolio
		E03-03	II	Total CO2,NOx, SOx, VOC emissions / total kWh produced
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	11	Percentage of total waste which is recycled
14	Dimensions of pending	G02-01	11	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings			proceedings
15	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
16	Impact of Subsidies	V10-01	II	Percentage of total revenue generated in subsidised markets
		V10-02	II	Energy production cost per kWh as a percentage of average wholesale price per
				kWh in monetary terms i.e. currency
		V10-03	II	Percentage of business in markets with feed-in tariffs or regulated pricing
				structure
17	Smart Metering	V11-02	11	Percentage of customer equipped with smart metering applications
18	· · · · · · · · · · · · · · · · · · ·	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	Environmental Capex	• 1 C U C	**	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
19	Utilication	V/13_01	17	
20	Utilisation Critical Incidents	V13-01	II TT	Capacity utilisation as a percentage of total available facilities
	CHUCAL HICIDENTS	V27-02	11	Total costs due to critical incidents (incidents having a severe impact on the
				company's operations requiring significant investment or repair to damages or
				having the potential to generate lawsuits, litigation or compensation claims) as a
21	6 1 6			percentage of revenue
21	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
25		V28-03	11	Turnover of suppliers in percent
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 2
24	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
25	Average age of	V21-04	III	Average age of power stations, production or distribution sites including pipelines
	Material			in years by type
26	Operational Availability	V26-01	III	Operational availability of services to clients contractually warranted in percent
	of Services	-		
	5. 56. 1.665			
27	Critical Incidents	V27-01	III	Total number of critical incidents (incidents having a severe impact on the
		, 0 _		company's operations requiring significant investment or repair to damages or
				having the potential to generate lawsuits, litigation or compensation claims) in
28	Critical Incident	V27 02	777	relation to the total number of clients
-	Critical Incidents	V27-03	III	Lost kWh due to system faults in relation to total amount of kWh produced





Supply Chain V28-04 III Key Performance Narrative (Please answer the questions in max. 500 words)
How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?

expensive suppliers?

V28-05 III Key Performance Narrative (Please answer the questions in max. 500 words)
When assessing the performance of your procurement and purchasing functions:
Do you incentivise your procurement management for the selection of ESGperforming suppliers even if you might have to carry a premium over less

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Gas Distribution

	1010			Odo Distribution
	KPI	SpezID Sc		Specification
1	(Scope I = Entry Level; Sco	•		
2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover Training & qualification	S01-01	I I	Percentage of FTE leaving p.a./total FTE Average expenses on training per FTE p.a
5				
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
•	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		S08-03	I	and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300-03	1	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litiantian viale	VO1 01	т.	, ,
	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products	V03 02	•	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
	11110 Vacion	V04-03	Ī	Total R&D expenses or funding of research to external partners, suppliers or
			-	academic research in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
			II	Total CO2,NOx, SOx, VOC emissions / total kWh produced
12	Waste Scope I	E04-01	11	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Remediation	E12-01	11	Expenditure for remediation, reclamation and decommissioning total in monetary
				terms i.e. currency
		E12-03	Ш	Environmental spending for R&D, site rehabilitation and environmental monitoring
				total in monetary terms i.e. currency
15	Leakages		II	Total number of leakages reported
16	Water Consumption		II	Water consumption in m ³
17	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
18	political parties	C02.01		A
10	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
19	legal proceedings	V0C 01		proceedings
20	Customer Satisfaction]] **	Percentage of total customers surveyed comprising satisfied customers
21	Smart Metering		II TT	Percentage of customer equipped with smart metering applications Capey allocation to investments on ESC relevant aspects of business as defined.
	Environmental CapEx	V 1 Z - U Z	П	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
22	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
23	Critical Incidents		11 11	Total costs due to critical incidents (incidents having a severe impact on the
		02		company's operations requiring significant investment or repair to damages or
				having the potential to generate lawsuits, litigation or compensation claims) as a
				percentage of revenue
24	Supply Chain	V28-01	II	Total number of suppliers
	очерг, спа		 II	Percentage of sourcing from 3 biggest external suppliers
			ΪΪ	Turnover of suppliers in percent
25	Emissions to Air	E03-02	III	Total CO2,NOx, SOx, VOC emissions in million tonnes by generation portfolio
		E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
26	Waste Scope III		III	Hazardous waste total in tonnes total
27	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
		E07.00		(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
28	Domodiation	E12.0F	177	(according to TRI; PRTR; and EPER) Rank 2
20	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions,
29	Leakages	E24-02	ΙΤΤ	accident costs in monetary terms i.e. currency
-	Leakages		III III	Volume of leakages in barrels or cubic metres Total amount of costs incurred through leakages including remediation and fines
		LZT UJ .	.11	rotal amount of costs incurred through leakages including remediation and filles

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30	Water Consumption	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
31	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
32	Compatibility Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
33	Average age of	V21-04	III	Average age of power stations, production or distribution sites including pipelines
	Material			in years by type
34	Operational Availability of Services	V26-01	III	Operational availability of services to clients contractually warranted in percent
35	Critical Incidents	V27-01	III	Total number of critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) in relation to the total number of clients
		V27-03	III	Lost kWh due to system faults in relation to total amount of kWh produced
36	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?





Multiutilities

	1010			Waltatiitico
	KPI	SpezID So		Specification
_	(Scope I = Entry Level; Sco	•		
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		500 02	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
			_	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Likingking sinks	V01 01		, ,
•	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	C	V02 01		behavior, anti-trust and monopoly practices
·	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9			_	index below 6.0
•	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products		_	than 12 months ago
10	Innovation	V04-01	Ι	Total R&D expenses
		V04-03	I	Total R&D expenses or funding of research to external partners, suppliers or
				academic research in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
11	E	F02.01	**	- financing of ESG-relevant products or services
12	Emissions to Air	E03-01	II **	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
13	Waste Scope I	E04-01	II	Total waste in tonnes
14	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Radioactive Waste	E08-02	II	Intermediate Level Waste (by definition of U.S. Atomic Energy Act or applicable
				national law) produced in tonnes p.a.
		E08-03	П	High Level Waste (by definition of U.S. Atomic Energy Act or applicable national
				law) produced in kg p.a.
		E08-04	Ш	Transuranic Waste (by definition of U.S. Atomic Energy Act or applicable national
				law) produced in kg p.a.
		E08-05	Ш	Radioactive waste subjected to reprocessing by Waste Level
				(LLW,ILW,HLW,TRUW) in tonnes
		E08-06	II	Radioactive waste stored at company property by Waste Level (LLW, ILW, HLW,
				TRUW) in tonnes
15	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported
				period
16	Remediation	E12-01	11	Expenditure for remediation, reclamation and decommissioning total in monetary
				terms i.e. currency
17	Leakages	E24-02	Ш	Volume of leakages in barrels or cubic metres
18	Generation Portfolio	E26-01	Ш	Percentage of total energy produced
				(coal, lignite, wind, water, gas, biogas, solar, nuclear, THG)
19	Water Consumption	E28-01	II	Water consumption in m ³
	*	E28-04	II	Waste effluent water in cubic meters
20	Contributions to	G01-01	ĪĪ	Contributions to political parties as a percentage of total revenues
	political parties	7.7		r r
21	Dimensions of pending	G02-01	11	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings			proceedings
22		V06-01	11	Percentage of total customers surveyed comprising satisfied customers
23	Impact of Subsidies	V10-01	II	Percentage of total revenue generated in subsidised markets
		V10-02	11	Energy production cost per kWh as a percentage of average wholesale price per
		J.		kWh in monetary terms i.e. currency
		V10-03	11	Percentage of business in markets with feed-in tariffs or regulated pricing
		05		structure
24	Smart Metering	V11-02	11	Percentage of customer equipped with smart metering applications
25	Environmental CapEx	V11-02 V12-02	11 II	CapEx allocation to investments on ESG relevant aspects of business as defined
	Environmental Capex	V1Z-0Z	11	
26	Utilication	V12 01	77	by the company (referred to Introduction 1.8.1. KPIs & Definitions)
27	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
	Critical Incidents	V27-02	П	Total costs due to critical incidents (incidents having a severe impact on the
				company's operations requiring significant investment or repair to damages or
				having the potential to generate lawsuits, litigation or compensation claims) as a
				percentage of revenue





28	Emissions to Air	E03-02	III	Total CO2,NOx, SOx, VOC emissions in million tonnes by generation portfolio
		E03-03	III	Total CO2,NOx, SOx, VOC emissions / total kWh produced
		E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
29	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
				(according to TRI; PRTR; and EPER) Rank 2
30	Remediation	E12-03	III	Environmental spending for R&D, site rehabilitation and environmental monitoring
				total in monetary terms i.e. currency
		E12-05	III	Total amount of reserves for future environmental remediation, emissions,
				accident costs in monetary terms i.e. currency
31	Leakages	E24-01	III	Total number of leakages reported
		E24-03	III	Total amount of costs incurred through leakages including remediation and fines
32	Water Consumption	E28-03	III	Groundwater consumption in m ³
33	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
34	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
35	Smart Metering	V11-01	III	Percentage of let or operated estates with smart metering applications
36	Average age of	V21-04	III	Average age of power stations, production or distribution sites including pipelines
	Material			in years by type
37	Operational Availability	V26-01	III	Operational availability of services to clients contractually warranted in percent
	of Services			
38	Critical Incidents	V27-01	III	Total number of critical incidents (incidents having a severe impact on the
	Critical Incidents	V27-01	111	company's operations requiring significant investment or repair to damages or
				having the potential to generate lawsuits, litigation or compensation claims) in
				relation to the total number of clients
				relation to the total number of chemis





7577 Water

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	KPI	SpezID Sc	оре	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4				
	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	Ι	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Lidgadon risks	101 01	•	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	, , ,
9	Dovonuos from nous	V02 02	т	index below 6.0 Percentage of new products or modified products introduced loss
-	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products	V04 C1		than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-03	I	Total R&D expenses or funding of research to external partners, suppliers or
				academic research in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I		Ш	Total waste in tonnes
12	Waste Scope II		II	Percentage of total waste which is recycled
13	Leakages		II	Total number of leakages reported
14	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
15	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
16	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
17	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	•			by the company (refered to Introduction 1.8.1. KPIs & Definitions)
18	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
19	Critical Incidents		II	Total costs due to critical incidents (incidents having a severe impact on the
		-		company's operations requiring significant investment or repair to damages or
				having the potential to generate lawsuits, litigation or compensation claims) as a
20	Supply Chain	V28-01	TT	percentage of revenue Total number of suppliers
	Supply Chain		II ***	Total number of suppliers Percentage of sourcing from 3 higgest external suppliers
			II 	Percentage of sourcing from 3 biggest external suppliers
21	W C 777		II	Turnover of suppliers in percent
22	Waste Scope III		III	Hazardous waste total in tonnes total
~~	Leakages		III	Volume of leakages in barrels or cubic metres
		E24-03	III	Total amount of costs incurred through leakages including remediation and fines
23	Water Consumption	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
24	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
25	Critical Incidents	V27-01	III	Total number of critical incidents (incidents having a severe impact on the
				company's operations requiring significant investment or repair to damages or
				having the potential to generate lawsuits, litigation or compensation claims) in
				relation to the total number of clients
26	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	Supply Challi	v∠U-U 1 .	.11	· · · · · · · · · · · · · · · · · · ·
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





8355 Banks

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	KPI	SpezID Scop	
	(Scope I = Entry Level; Sco	ope II = Midlevel;	
	Energy Efficiency	E01-01 I	Energy consumption, total
2	GHG Emissions	E02-01 I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01 I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02 I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01 I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01 I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02 I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
			and stock options
		S08-03 I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
			you take ESG performance into account in your performance agreements? How do
			you integrate ESG principals within performance agreements in your company and
			to what extent do you apply it?
7	Litigation risks	V01-01 I	Expenses and fines on filings, law suits related to anti-competitive
_			behavior, anti-trust and monopoly practices
8	Corruption	V02-01 I	Percentage of revenues in regions with Transparency International corruption
			index below 6.0
9	Revenues from new	V03-02 I	Percentage of new products or modified products introduced less
	products		than 12 months ago
10	Innovation	V04-13 I	Percentage of products or services for
			- increasing eco-efficiency of client applications or operations
			- developing and using clean technologies
			- offsetting climate change, carbon emissions , resource depletion
			- increasing fuel-efficiency
			- making ESG-relevant products operable
			(e.g. smart metering, green building technologies)
			- financing of ESG-relevant products or services
11	AuM under ESG	E18-01 II	Value of AuM for clients in €, \$ managed in accordance to ESG-criteria
		E18-02 II	Value of own AuM in €, \$ managed in accordance to ESG-criteria
12	Contributions to	G01-01 II	Contributions to political parties as a percentage of total revenues
	political parties		
13	Dimensions of pending	G02-01 II	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings		proceedings
14		V06-01 II	Percentage of total customers surveyed comprising satisfied customers
15	Non-Performing Loans		Percentage of non-performing loans in relation to total loans
16	Credit Portfolio,	V15-01 II	Percentage of loans subjected to ESG-screening
	Investments & Prop		
	Tradina	145.00 #	B 1 (1 1 1 1 1 500 1 1
		V15-02 II	Percentage of loans declined for ESG risks
17	Canada Makada	V15-03 II	Percentage of prop trading activities subjected to ESG-screening
	Security Writedowns	V16-01 II	Amount of security writedowns depreciated or impaired as a percentage of total
18	Disclosure of Off-	V18-01 II	security writedowns in structured credit portfolios Total value of off-balance sheet assets and liabilities incl. loan commitments,
-		A10-01 II	
	Balance Sheet		futures, forwards, derivatives in monetary terms i.e. currency
	Activities	V18-02 II	Total value of off-balance sheet assets and liabilities as a percentage of total
		V10-0Z II	balance sheet
19	Financial Instruments	V19-01 II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-		ESG-criteria
	Criteria		EGG Griteria
20	Diversity	S10-01 III	Percentage of female employees in relation to total employees
	,	S10-02 III	
			positions
		S10-03 III	
21	Microfinance	S12-01 III	· · · · · · · · · · · · · · · · · · ·
		S12-02 III	·
22	Demographic Change	S16-01 III	Key Performance Narrative (Please answer the questions in max. 500 words) In
			many societies, demographic change can have several adverse effects on
			companies' business continuity. E.g. aging of a population may result in an aging
			workforce while a continuously low birth rate may aggravate the problem through
			shortage of young employees to replace those employees retiring. What are the
			efffects of demographic change on your company and how do you seek to offset
			potentially adverse effects?
			·
23	Non-Performing Loans	V14-02 III	Total credit value of non-performing loans in monetary terms i.e. currency





Full Line Insurance

	KPI	Spor ID	Scono	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification			Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	Ī	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S03-01 S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remuneration	S08-01	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300-02	-	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300 03	•	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	VUI-UI	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	-	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products	V03 02	•	than 12 months ago
10	Innovation	V04-13	I	Percentage of products or services for
			_	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	AuM under ESG	E18-01	II	Value of AuM for clients in €, \$ managed in accordance to ESG-criteria
		E18-02		Value of own AuM in €, \$ managed in accordance to ESG-criteria
12	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
13	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings			proceedings
14	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
15	Non-Performing Loans	V14-01	II	Percentage of non-performing loans in relation to total loans
16	Credit Portfolio,	V15-01	II	Percentage of loans subjected to ESG-screening
	Investments & Prop			
	Tradina			
		V15-02	II	Percentage of loans declined for ESG risks
17	Disalasius of Off	V15-03	II	Percentage of prop trading activities subjected to ESG-screening
	Disclosure of Off-	V18-01		Total value of off-balance sheet assets and liabilities incl. loan commitments,
	Balance Sheet			futures, forwards, derivatives in monetary terms i.e. currency
	Activities	V18-02	II	Total value of off-balance sheet assets and liabilities as a percentage of total
		v ±U=UZ	- 11	balance sheet
18	Financial Instruments	V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
	Criteria			256 Gridina
19	Diversity	S10-01	III	Percentage of female employees in relation to total employees
	•	S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
				positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
20	Demographic Change	S16-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) In
				many societies, demographic change can have several adverse effects on
				companies' business continuity. E.g. aging of a population may result in an aging
				workforce while a continuously low birth rate may aggravate the problem through
				shortage of young employees to replace those employees retiring. What are the
				efffects of demographic change on your company and how do you seek to offset
				potentially adverse effects?
21	Microincurance	S18-01	III	Percentage of total customers protected by microinsurance products
	Microinsurance	S18-01 S18-02	III	Percentage of total revenue generated with microinsurance products
		S18-02 S18-03	III	Revenues with microinsurance products in monetary terms i.e. currency
22	Non-Performing Loans		III	Total credit value of non-performing loans in monetary terms i.e. currency
	r cirorining Louis	71.02	-11	. State Section 1011 performing loans in monetary terms her currency





Insurance Brokers

	KPI			Specification
	(Scope I = Entry Level; Sco			
1 2	Energy Efficiency	E01-01	I	Energy consumption, total
	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	Ι	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	Ι	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	gaoo		-	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Co. : up	702 02	-	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products		_	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-13	Ī	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Customer Satisfaction	V0C 01	ΙΙ	Percentage of total customers surveyed comprising satisfied customers
12		S10-01	III	Percentage of female employees in relation to total employees
	Diversity	S10-01 S10-02	III	
		310-02	111	Percentage of female FTEs in senior positions in relation to total FTEs in senior positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
13	Demographic Change	S16-03	III	Key Performance Narrative (Please answer the questions in max. 500 words) In
	Demographic Change	310-01	111	, , , , , , , , , , , , , , , , , , ,
				many societies, demographic change can have several adverse effects on
				companies' business continuity. E.g. aging of a population may result in an aging
				workforce while a continuously low birth rate may aggravate the problem through
				shortage of young employees to replace those employees retiring. What are the
				efffects of demographic change on your company and how do you seek to offset
				potentially adverse effects?





Property & Casualty Insurance

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	AuM under ESG	E18-01	II	Value of AuM for clients in €, \$ managed in accordance to ESG-criteria
		E18-02	II	Value of own AuM in €, \$ managed in accordance to ESG-criteria
12	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
40	political parties			
13	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
14	legal proceedings			proceedings
15		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
16	Non-Performing Loans	V14-01 V15-01	II II	Percentage of non-performing loans in relation to total loans
	Credit Portfolio,	A12-01	11	Percentage of loans subjected to ESG-screening
	Investments & Prop			
	Tradina	V15-02	II	Percentage of loans declined for ESG risks
		V15-03	II	Percentage of prop trading activities subjected to ESG-screening
17	Security Writedowns	V16-01	11	Amount of security writedowns depreciated or impaired as a percentage of total
				security writedowns in structured credit portfolios
18	Disclosure of Off-	V18-01	II	Total value of off-balance sheet assets and liabilities incl. loan commitments,
	Balance Sheet			futures, forwards, derivatives in monetary terms i.e. currency
	Activities			
		V18-02	II	Total value of off-balance sheet assets and liabilities as a percentage of total
				balance sheet
19		V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
20	Criteria			
20	Diversity	S10-01	III	Percentage of female employees in relation to total employees
		S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
		C10 02	TTT	positions Personance of total ETEs from others minority groups
21	Demographic Change	S10-03 S16-01	III	Percentage of total FTEs from ethnic minority groups Key Performance Narrative (Please answer the questions in max. 500 words) In
	Demographic Change	310-01	111	many societies, demographic change can have several adverse effects on
				companies' business continuity. E.g. aging of a population may result in an aging
				workforce while a continuously low birth rate may aggravate the problem through
				shortage of young employees to replace those employees retiring. What are the efffects of demographic change on your company and how do you seek to offset
				potentially adverse effects?
22	Microinsurance	S18-01	III	Percentage of total customers protected by microinsurance products
		S18-02	III	Percentage of total revenue generated with microinsurance products
		S18-03	III	Revenues with microinsurance products in monetary terms i.e. currency
23	Non-Performing Loans	V14-02	III	Total credit value of non-performing loans in monetary terms i.e. currency





Reinsurance

	0000			Temediane
	KPI	SpezID S		Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01		GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01		Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03		Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	AuM under ESG	E18-01	II	Value of AuM for clients in €, \$ managed in accordance to ESG-criteria
		E18-02	Ш	Value of own AuM in €, \$ managed in accordance to ESG-criteria
12	Contributions to	G01-01	H	Contributions to political parties as a percentage of total revenues
	political parties			
13	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings			proceedings
14	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
15	Non-Performing Loans	V14-01	II	Percentage of non-performing loans in relation to total loans
16	Credit Portfolio,	V15-01	II	Percentage of loans subjected to ESG-screening
	Investments & Prop			
	Tradina			
		V15-02	II	Percentage of loans declined for ESG risks
		V15-03	II	Percentage of prop trading activities subjected to ESG-screening
17	Security Writedowns	V16-01	II	Amount of security writedowns depreciated or impaired as a percentage of total
				security writedowns in structured credit portfolios
18	Disclosure of Off-	V18-01	П	Total value of off-balance sheet assets and liabilities incl. loan commitments,
	Balance Sheet			futures, forwards, derivatives in monetary terms i.e. currency
	Activities			
		V18-02	II	Total value of off-balance sheet assets and liabilities as a percentage of total
10				balance sheet
19		V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
20	Criteria	610.61		December of female conduction is called a 1 1 1 1
20	Diversity	S10-01	III	Percentage of female employees in relation to total employees
		S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
		C10 02	117	positions Personage of total ETEs from others minority groups
21	Microfinance	S10-03	III	Percentage of total FTEs from ethnic minority groups
	Microfinance	S12-01	III	Direct investments in microfinance in monetary terms i.e. currency
22	Demographic Change	S12-02 S16-01	III III	Indirect investments e.g. in microfinance funds and loans to MFIs Key Performance Narrative (Please answer the questions in max. 500 words) In
	Demographic Change	310-01		
				many societies, demographic change can have several adverse effects on
				companies' business continuity. E.g. aging of a population may result in an aging
				workforce while a continuously low birth rate may aggravate the problem through
				shortage of young employees to replace those employees retiring. What are the
				efffects of demographic change on your company and how do you seek to offset
				potentially adverse effects?
23	Non-Performing Loans	V14-02	III	Total credit value of non-performing loans in monetary terms i.e. currency
	Choming Loans	VI-7 UZ	111	rotal create value of non-performing loans in monetary terms i.e. currency





Life Insurance

	KPI	Spor ID	Saana	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5				
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
·	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		COO 03		and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
_				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
•			_	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products		_	than 12 months ago
10	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	AuM under ESG	E18-01	II	Value of AuM for clients in €, \$ managed in accordance to ESG-criteria
		E18-02	II	Value of own AuM in €, \$ managed in accordance to ESG-criteria
12	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
13	political parties	CO2 01		A
13	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
14	legal proceedings			proceedings
15	Customer Satisfaction		II	Percentage of total customers surveyed comprising satisfied customers
16	Non-Performing Loans	V14-01 V15-01	II II	Percentage of non-performing loans in relation to total loans
	Credit Portfolio,	A12-01	11	Percentage of loans subjected to ESG-screening
	Investments & Prop			
	Trading	V15-02	II	Percentage of loans declined for ESG risks
		V15-03	II	Percentage of prop trading activities subjected to ESG-screening
17	Security Writedowns	V16-01	II	Amount of security writedowns depreciated or impaired as a percentage of total
	Jedane, Tritedomio	••• ••		security writedowns in structured credit portfolios
18	Disclosure of Off-	V18-01	II	Total value of off-balance sheet assets and liabilities incl. loan commitments,
	Balance Sheet		77	futures, forwards, derivatives in monetary terms i.e. currency
	Activities			-,
		V18-02	II	Total value of off-balance sheet assets and liabilities as a percentage of total
				balance sheet
19	Financial Instruments	V19-01	11	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
	Criteria			
20	Diversity	S10-01	III	Percentage of female employees in relation to total employees
		S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
		010		positions
21	D 1: 6'	S10-03	III	Percentage of total FTEs from ethnic minority groups
21	Demographic Change	S16-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) In
				many societies, demographic change can have several adverse effects on
				companies' business continuity. E.g. aging of a population may result in an aging
				workforce while a continuously low birth rate may aggravate the problem through
				shortage of young employees to replace those employees retiring. What are the
				efffects of demographic change on your company and how do you seek to offset
				potentially adverse effects?
22	Microinsurance	S18-01	III	Percentage of total customers protected by microinsurance products
	ombarance	S18-02	III	Percentage of total revenue generated with microinsurance products
		S18-03	III	Revenues with microinsurance products in monetary terms i.e. currency
23	Non-Performing Loans		III	Total credit value of non-performing loans in monetary terms i.e. currency
	<u> </u>	-		. 2





Real Estate Holding & Development

	KPI			Specification
	(Scope I = Entry Level; Sco	ope II = Mi	dlevel; Sc	cope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3 4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification		I	Average expenses on training per FTE p.a
5 6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
ŭ	Remuneration	S08-01 S08-02	I	Total amount of bonuses, incentives and stock options paid out in €,\$ Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		S08-03	I	and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
			_	index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
	imovación	V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				 developing and using clean technologies offsetting climate change, carbon emissions, resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported period
		E11-02	II	Total income (expenditure) on emission rights traded (emission rights bought) as
				a percentage of revenue
13	Direct Building Energy Consumption	E16-01	II	Total building electricity consumption in kWh
		E16-03	II	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
		E16-07	П	Annual heating/cooling costs \$,€
14	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a certification from LEED (Leadership in Energy and Environmental Design),
15	Water Consumption	E28-01	II	BREEAM. GBCA. ABGR. HOE as in percent Water consumption in m ³
16	Portfolio under	V22-01	II	Portfolio under coverage for sustainability aspects in m ²
	Coverage	V22 02		Date in the second of the seco
		V22-02	II	Portfolio under coverage for sustainability as a percentage of total portfolio of real estate owned and/or managed
17	Smart Metering	V11-02	11	Percentage of customer equipped with smart metering applications
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
19	Water Consumption	E28-03	III	by the company (refered to Introduction 1.8.1. KPIs & Definitions) Groundwater consumption in m ³





Real Estate Services

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ppe II = Mid	dlevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8			_	behavior, anti-trust and monopoly practices
	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
11		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
12	Waste Scope I	E04-01	II	Total waste in tonnes





Industrial & Office REITs

	KPI			Specification
	(Scope I = Entry Level; Sco			
1 2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
5	Training & qualification		I	Average expenses on training per FTE p.a
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
Ü	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		S08-03	I	and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300-03	1	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	V01-01	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	oo. raption		-	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
			_	company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				increasing fuel-efficiencymaking ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported
	,			period
13	Emission Rights	E11-02	II	Total income (expenditure) on emission rights traded (emission rights bought) as
				a percentage of revenue
14	Direct Building Energy	E16-01	II	Total building electricity consumption in kWh
	Consumption	F46 00		T. 11 11 11 11 11 11 11 11 11 11 11 11 11
		E16-03	II	Total building gas consumption in m ³
		E16-05 E16-07	II II	Total alternative energy consumption in kWh
15	Building Certification	E27-01	II	Annual heating/cooling costs \$,€ Proportion of total real estate owned and/or under management with a
	building Certification	LZ/-01	11	certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM, GBCA, ABGR, HOE as in percent
16	Water Consumption	E28-01	11	Water consumption in m ³
17	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
18	Environmental CapEx	V12-02	11	CapEx allocation to investments on ESG relevant aspects of business as defined
				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
19	Portfolio under	V22-01	II	Portfolio under coverage for sustainability aspects in m ²
	Coverage			
		V22-02	II	Portfolio under coverage for sustainability as a percentage of total portfolio of real
20	Water Congti	F20 ^^	T	estate owned and/or managed
20	Water Consumption	E28-03 V35-01	III	Groundwater consumption in m ³ Average rate of vacancy positions in percent
	Vacancy Rate	A22-01	111	Average rate of vacancy positions in percent





Retail REITs

	KPI			Specification
	(Scope I = Entry Level; Sco			
1 2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
5	Training & qualification		I	Average expenses on training per FTE p.a
6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
Ü	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		S08-03	I	and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do
		300-03	1	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	V01-01	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	oo. raption		-	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
			_	company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				increasing fuel-efficiencymaking ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported
	,			period
13	Emission Rights	E11-02	II	Total income (expenditure) on emission rights traded (emission rights bought) as
				a percentage of revenue
14	Direct Building Energy	E16-01	II	Total building electricity consumption in kWh
	Consumption	F46 00		T. 11 11 11 11 11 11 11 11 11 11 11 11 11
		E16-03	II	Total building gas consumption in m ³
		E16-05 E16-07	II II	Total alternative energy consumption in kWh
15	Building Certification	E27-01	II	Annual heating/cooling costs \$,€ Proportion of total real estate owned and/or under management with a
	building Certification	LZ/-01	11	certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM, GBCA, ABGR, HOE as in percent
16	Water Consumption	E28-01	11	Water consumption in m ³
17	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
18	Environmental CapEx	V12-02	11	CapEx allocation to investments on ESG relevant aspects of business as defined
				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
19	Portfolio under	V22-01	II	Portfolio under coverage for sustainability aspects in m ²
	Coverage			
		V22-02	II	Portfolio under coverage for sustainability as a percentage of total portfolio of real
20	Water Congti	F20 ^^	T	estate owned and/or managed
20	Water Consumption	E28-03 V35-01	III	Groundwater consumption in m ³
	Vacancy Rate	A22-01	111	Average rate of vacancy positions in percent





Residential REITs

	KPI			Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2 3	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01 S08-02	I	Total amount of bonuses, incentives and stock options paid out in €,\$ Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products	V04 01		than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		V04-13	I	company (refered to Introduction 1.8.1. KPIs & Definitions) Percentage of products or services for
		VO 1 15	•	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	11	Total waste in tonnes
12	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported period
13	Emission Rights	E11-02	II	Total income (expenditure) on emission rights traded (emission rights bought) as a percentage of revenue
14	Direct Building Energy Consumption	E16-01	II	Total building electricity consumption in kWh
		E16-03	II	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
15	д	E16-07	II	Annual heating/cooling costs \$,€
15	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a certification from LEED (Leadership in Energy and Environmental Design), BREEAM, GBCA, ABGR, HOE as in percent
16	Water Consumption	E28-01	II	Water consumption in m ³
17	Smart Metering	V11-02	11	Percentage of customer equipped with smart metering applications
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
19	Portfolio under Coverage	V22-01	II	by the company (refered to Introduction 1.8.1. KPIs & Definitions) Portfolio under coverage for sustainability aspects in m ²
	Coverage	V22-02	II	Portfolio under coverage for sustainability as a percentage of total portfolio of real estate owned and/or managed
20	Water Consumption	E28-03	III	Groundwater consumption in m ³
21	Vacancy Rate	V35-01	III	Average rate of vacancy positions in percent





Diversified REITs

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco		dlevel; Sc	
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	Revenues from new	V03-02	I	index below 6.0 Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		V04 12		company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
11	Waste Scope I	E04-01	ш	- financing of ESG-relevant products or services Total waste in tonnes
12	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported
	Lillission Rights	01		period
13	Emission Rights	E11-02	II	Total income (expenditure) on emission rights traded (emission rights bought) as
				a percentage of revenue
14	Direct Building Energy Consumption	E16-01	II	Total building electricity consumption in kWh
		E16-03	11	Total building gas consumption in m ³
		E16-05	11	Total alternative energy consumption in kWh
		E16-07	II	Annual heating/cooling costs \$,€
15	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM. GBCA. ABGR. HOE as in percent
16	Water Consumption	E28-01	II	Water consumption in m ³
17 18	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
10	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
19	Portfolio under Coverage	V22-01	II	Portfolio under coverage for sustainability aspects in m ²
	Coverage	V22-02	II	Portfolio under coverage for sustainability as a percentage of total portfolio of real estate owned and/or managed
20	Water Consumption	E28-03	III	Groundwater consumption in m ³
21	Vacancy Rate	V35-01	III	Average rate of vacancy positions in percent





Specialty REITs

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco		dlevel; Sc	
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	V01-01	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	Davianua francis	V02 02		index below 6.0
-	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
11	Waste Scope I	E04-01	II	- financing of ESG-relevant products or services Total waste in tonnes
12	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported
	Limbolon ragino	0-		period
13	Emission Rights	E11-02	II	Total income (expenditure) on emission rights traded (emission rights bought) as
	,			a percentage of revenue
14	Direct Building Energy	E16-01	II	Total building electricity consumption in kWh
	Consumption			
		E16-03	II	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
15	Puilding Costification	E16-07 E27-01	II	Annual heating/cooling costs \$,€
	Building Certification	CZ/-U1	II	Proportion of total real estate owned and/or under management with a certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM. GBCA. ABGR. HOE as in percent
16	Water Consumption	E28-01	II	Water consumption in m ³
17	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	·			by the company (refered to Introduction 1.8.1. KPIs & Definitions)
19	Portfolio under Coverage	V22-01	II	Portfolio under coverage for sustainability aspects in m ²
	Coverage	V22-02	II	Portfolio under coverage for sustainability as a percentage of total portfolio of real estate owned and/or managed
20	Water Consumption	E28-03	III	Groundwater consumption in m ³
21	Vacancy Rate	V35-03	III	Average rate of vacancy positions in percent
	vacancy hate	A22-01	111	Average rate or vacancy positions in percent





Mortgage REITs

	KPI			Specification
	(Scope I = Entry Level; Sco		dlevel; So	
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
			_	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	Revenues from new	V03-02	I	index below 6.0 Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
			_	company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
11	Waste Scope I	E04-01	II	- financing of ESG-relevant products or services Total waste in tonnes
12	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported
	Littission Rights	L11-01	11	period
13	Emission Rights	E11-02	II	Total income (expenditure) on emission rights traded (emission rights bought) as
14				a percentage of revenue
14	Direct Building Energy Consumption	E16-01	II	Total building electricity consumption in kWh
		E16-03	II	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
		E16-07	II	Annual heating/cooling costs \$,€
15	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design),
16				BREEAM. GBCA. ABGR. HOE as in percent
16 17	Water Consumption	E28-01	II	Water consumption in m ³
18	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
19	Portfolio under	V22-01	II	Portfolio under coverage for sustainability aspects in m ²
	Coverage	V22-02	II	Portfolio undor coverage for custainability as a sercentage of total nortfolio of seal
		VZZ-UZ	11	Portfolio under coverage for sustainability as a percentage of total portfolio of real estate owned and/or managed
20	Water Consumption	E28-03	III	Groundwater consumption in m ³
21	Vacancy Rate	V35-03	III	Average rate of vacancy positions in percent
	vacancy Nate	A 22-01	111	Average rate or vacancy positions in percent





Hotel & Lodging REITs

	KPI			Specification
	(Scope I = Entry Level; Sco	ope II = Mi	dlevel; Sc	
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8				behavior, anti-trust and monopoly practices
•	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products Innovation	V04-01	I	than 12 months ago Total R&D expenses
	IIIIovacion	V04-01 V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		VU 4 -12	1	company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
			-	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Emission Rights	E11-01	11	Total number of EUA(European Union Allowance Unit) on hand at end of reported
				period
13	Emission Rights	E11-02	II	Total income (expenditure) on emission rights traded (emission rights bought) as
				a percentage of revenue
14	Direct Building Energy	E16-01	П	Total building electricity consumption in kWh
	Consumption	- 46		+
		E16-03	II	Total building gas consumption in m ³
		E16-05 E16-07	II II	Total alternative energy consumption in kWh Annual heating/cooling costs \$,€
15	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
	Dulluling Certification	LZ/-UI	11	certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM, GBCA, ABGR, HOE as in percent
16	Water Consumption	E28-01	II	Water consumption in m ³
17	Smart Metering	V11-02	11	Percentage of customer equipped with smart metering applications
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	•			by the company (refered to Introduction 1.8.1. KPIs & Definitions)
19	Portfolio under	V22-01	11	Portfolio under coverage for sustainability aspects in m ²
	Coverage			
		V22-02	11	Portfolio under coverage for sustainability as a percentage of total portfolio of real
				estate owned and/or managed
20	Water Consumption	E28-03	III	Groundwater consumption in m ³
21	Vacancy Rate	V35-01	III	Average rate of vacancy positions in percent





Asset Managers

	KPI	Spor ID S	Scono	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5				3 1 1
6	Maturity of workforce Remuneration	S03-01 S08-01	I I	Age structure/distribution (number of FTEs per age group, 10-year intervals) Total amount of bonuses, incentives and stock options paid out in €,\$
	Remuneration	S08-01	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300-02	1	and stock options
		S08-03	I	Key Performance Narrative (Please answer the guestions in max. 500 words) Do
		300 03	1	you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	V01-01	-	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	Corraption	V02 01	•	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products		-	than 12 months ago
10	Innovation	V04-09	I	Total investments in research on new risk in monetary terms i.e. currency
		V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	AuM under ESG	E18-01	II	Value of AuM for clients in €, \$ managed in accordance to ESG-criteria
		E18-02	II	Value of own AuM in €, \$ managed in accordance to ESG-criteria
12	Contributions to	G01-01	Ш	Contributions to political parties as a percentage of total revenues
	political parties			
13	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
14	legal proceedings			proceedings
14 15		V06-01	II 	Percentage of total customers surveyed comprising satisfied customers
	Credit Portfolio,	V15-03	II	Percentage of prop trading activities subjected to ESG-screening
	Investments & Prop			
16	Trading Security Writedowns	V16-01	П	Amount of security writedowns depreciated or impaired as a percentage of total
	Security Writedowns	A10-01	11	security writedowns in structured credit portfolios
17	Disclosure of Off-	V18-01	II	Total value of off-balance sheet assets and liabilities incl. loan commitments,
	Balance Sheet	. +	••	futures, forwards, derivatives in monetary terms i.e. currency
	Activities			issued of the contraction in monetary terms her carrelley
18	Financial Instruments	V19-01	11	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
	Criteria			
19	Diversity	S10-01	III	Percentage of female employees in relation to total employees
		S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
				positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
20	Microfinance	S12-01	III	Direct investments in microfinance in monetary terms i.e. currency
21	5 11 01	S12-02	III	Indirect investments e.g. in microfinance funds and loans to MFIs
21	Demographic Change	S16-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) In
				many societies, demographic change can have several adverse effects on
				companies' business continuity. E.g. aging of a population may result in an aging
				workforce while a continuously low birth rate may aggravate the problem through
				shortage of young employees to replace those employees retiring. What are the
				efffects of demographic change on your company and how do you seek to offset
				potentially adverse effects?





Consumer Finance

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ppe II = Mid	dlevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-09	I	Total investments in research on new risk in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services





Specialty Finance

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	•	dlevel; Sc	
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	3			behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	·			index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-09	I	Total investments in research on new risk in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	AuM under ESG	E18-01	II	Value of AuM for clients in €, \$ managed in accordance to ESG-criteria
		E18-02	II	Value of own AuM in €, \$ managed in accordance to ESG-criteria
12	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
13	Dimensions of Pending	G02-01	II	Amount in monetary terms i.e. currency in dispute from legal proceedings
	Legal Proceedings			
14	Microfinance	S12-01	II	Direct investments in microfinance in monetary terms i.e. currency
	Microfinance	S12-02	II	Indirect investments e.g. in microfinance funds and loans to MFIs
15	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
16	Credit Portfolio,	V15-03	II	Percentage of prop trading activities subjected to ESG-screening
	Investments & Prop			
17	Trading			
17	Security Writedowns	V16-01	II	Amount of security writedowns depreciated or impaired as a percentage of total
18	Disalisation Corr	V40 03		security writedowns in structured credit portfolios
10	Disclosure of Off-	V18-01	II	Total value of off-balance sheet assets and liabilities incl. loan commitments,
	Balance Sheet			futures, forwards, derivatives in monetary terms i.e. currency
	Activities	V/10 00	**	Table of the balance
		V18-02	II	Total value of off-balance sheet assets and liabilities as a percentage of total
19	Financial Inctromenta	V/10 01	тт	balance sheet Percentage of financial instruments, investment property held in accordance with
-	Financial Instruments Held in acc with ESG-	V19-01	II	Percentage of financial instruments, investment property held in accordance with
				ESG-criteria
20	Criteria Diversity	S10-01	III	Percentage of female employees in relation to total employees
	Diversity	S10-01 S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
		J10 02	111	positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
21	Demographic Change	S16-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) In
	g. ap.iic criaiige	320 01		many societies, demographic change can have several adverse effects on
				companies' business continuity. E.q. aging of a population may result in an aging
				workforce while a continuously low birth rate may aggravate the problem through
				shortage of young employees to replace those employees retiring. What are the
				efffects of demographic change on your company and how do you seek to offset
				potentially adverse effects?

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Investment Services

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ope II = Mid	dlevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products	1/04 00		than 12 months ago
10	Innovation	V04-09	I	Total investments in research on new risk in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		V04-13	I	company (refered to Introduction 1.8.1. KPIs & Definitions) Percentage of products or services for
		VOT 13	•	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			· · · · · · · · · · · · · · · · · · ·
12	Dimensions of Pending	G02-01	II	Amount in monetary terms i.e. currency in dispute from legal proceedings
	Legal Proceedings			
13	Research Universe	S20-01	II	Percentage of sectors covered by ESG criteria
14 15	Recommendations	S21-01	II	Percentage of recommendation changes due to ESG performance changes
15 16	TEEB	S22-01	II	Percentage of output on TEEB in relation to total output
17	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
	Credit Portfolio,	V15-03	II	Percentage of prop trading activities subjected to ESG-screening
	Investments & Prop			
18	Trading Diversity	S10-01	III	Percentage of female employees in relation to total employees
	2	S10-01	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
				positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
19	Microfinance	S12-03	III	Percentage of revenues with microfinance-related research
20	Demographic Change	S16-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) In
				many societies, demographic change can have several adverse effects on
				companies' business continuity. E.g. aging of a population may result in an aging
				workforce while a continuously low birth rate may aggravate the problem through
				shortage of young employees to replace those employees retiring. What are the
				efffects of demographic change on your company and how do you seek to offset
				potentially adverse effects?

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Mortgage Finance

	KPI	Spez -ID S	cone	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5		S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
_				behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9				index below 6.0
•	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products	V04-09	т	than 12 months ago
	Innovation	V04-09 V04-12	I I	Total investments in research on new risk in monetary terms i.e. currency Total investments in research on ESG relevant aspects of business as defined by
		VU4-12	1	company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
		VOT 15	-	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Contributions to	G01-01	ΙΙ	Contributions to political parties as a percentage of total revenues
	political parties			· · · · ·
12	Dimensions of Pending	G02-01	II	Amount in monetary terms i.e. currency in dispute from legal proceedings
	Legal Proceedings			
13	Customer Satisfaction		II	Percentage of total customers surveyed comprising satisfied customers
14	Non-Performing Loans		II	Percentage of non-performing loans in relation to total loans
15	o lun ist	V14-02	II	Total credit value of non-performing loans in monetary terms i.e. currency
13	Credit Portfolio,	V15-01	II	Percentage of loans subjected to ESG-screening
	Investments & Prop			
	Tradina	V15-02	11	Percentage of loans declined for ESG risks
		V15-02 V15-03	II	Percentage of roans declined for ESG fisks Percentage of prop trading activities subjected to ESG-screening
16	Security Writedowns	V16-01	ΪΙ	Amount of security writedowns depreciated or impaired as a percentage of total
	,		_	security writedowns in structured credit portfolios
17	Disclosure of Off-	V18-01	11	Total value of off-balance sheet assets and liabilities incl. loan commitments,
	Balance Sheet			futures, forwards, derivatives in monetary terms i.e. currency
	Activities			
		V18-02	11	Total value of off-balance sheet assets and liabilities as a percentage of total
40				balance sheet
18		V19-01	Π	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
	Criteria	V(10-01	TT	Descriptions of figuresial instruments, investment acceptable held in acceptable with
		V19-01	II	Percentage of financial instruments, investment property held in accordance with
19	Diversity	S10-01	III	ESG-criteria Percentage of female employees in relation to total employees
	DIVEISILY	S10-01 S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
		210 02		positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
20	Microfinance	S12-01	III	Direct investments in microfinance in monetary terms i.e. currency
		S12-02	III	Indirect investments e.g. in microfinance funds and loans to MFIs
21	Demographic Change	S16-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) In
				many societies, demographic change can have several adverse effects on
				companies' business continuity. E.g. aging of a population may result in an aging
				workforce while a continuously low birth rate may aggravate the problem through
				shortage of young employees to replace those employees retiring. What are the
				efffects of demographic change on your company and how do you seek to offset
				potentially adverse effects?

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Equity Investment Instruments

	KPI	Spor ID	Scono	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01		Energy consumption, total
2	GHG Emissions	E02-01		GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification			Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01		Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01		Total amount of bonuses, incentives and stock options paid out in €,\$
	Remuneration	S08-01		Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		300 02		and stock options
		S08-03		Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	A01-01		behavior, anti-trust and monopoly practices
8	Corruption	V02-01		Percentage of revenues in regions with Transparency International corruption
	Corruption	V02 01		index below 6.0
9	Revenues from new	V03-02		Percentage of new products or modified products introduced less
	products	V03 02		than 12 months ago
10	Innovation	V04-09		Total investments in research on new risk in monetary terms i.e. currency
		V04-12		Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13		Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	AuM under ESG	E18-01		Value of AuM for clients in €, \$ managed in accordance to ESG-criteria
	Aun under L3G	E18-02		Value of own AuM in €, \$ managed in accordance to ESG-criteria
12	Contributions to	G01-01		Contributions to political parties as a percentage of total revenues
	political parties	OUL 01	**	contributions to political parties as a percentage of total revenues
13	Dimensions of Pending	G02-01	II	Amount in monetary terms i.e. currency in dispute from legal proceedings
	Legal Proceedings			
14		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
15	Credit Portfolio,	V15-03	II	Percentage of prop trading activities subjected to ESG-screening
	Investments & Prop			3 3
	Trading			
16	Security Writedowns	V16-01	II	Amount of security writedowns depreciated or impaired as a percentage of total
	*			security writedowns in structured credit portfolios
17	Disclosure of Off-	V18-01		Total value of off-balance sheet assets and liabilities incl. loan commitments,
	Balance Sheet			futures, forwards, derivatives in monetary terms i.e. currency
	Activities			
18		V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
	Criteria			
	Financial Instruments	V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
10	Criteria			
19	Diversity	S10-01		Percentage of female employees in relation to total employees
		S10-02		Percentage of female FTEs in senior positions in relation to total FTEs in senior
		C10 00		positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
20	Microfinance	S12-01		Direct investments in microfinance in monetary terms i.e. currency
		S12-02		Indirect investments e.g. in microfinance funds and loans to MFIs
21	Demographic Change	S16-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) In
				many societies, demographic change can have several adverse effects on
				companies' business continuity. E.g. aging of a population may result in an aging
				workforce while a continuously low birth rate may aggravate the problem through
				shortage of young employees to replace those employees retiring. What are the
				efffects of demographic change on your company and how do you seek to offset
				potentially adverse effects?





Nonequity Investment Instruments

	KPI	Spez -ID	Scone	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01		Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02		Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	zicigation none		-	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-09	I	Total investments in research on new risk in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	AuM under ESG	E18-01	II	Value of AuM for clients in €, \$ managed in accordance to ESG-criteria
		E18-02	II	Value of own AuM in €, \$ managed in accordance to ESG-criteria
12	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
13	Dimensions of Pending	G02-01	II	Amount in monetary terms i.e. currency in dispute from legal proceedings
	Legal Proceedings			
14	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
15	Credit Portfolio,	V15-03	II	Percentage of prop trading activities subjected to ESG-screening
	Investments & Prop			
	Tradina			
16	Security Writedowns	V16-01	II	Amount of security writedowns depreciated or impaired as a percentage of total
17				security writedowns in structured credit portfolios
17	Disclosure of Off-	V18-01	II	Total value of off-balance sheet assets and liabilities incl. loan commitments,
	Balance Sheet			futures, forwards, derivatives in monetary terms i.e. currency
18	Activities	V10 01	77	Described of financial instruments investment are at held in a cond-
		V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
	Criteria Financial Instruments	V10_01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-	V 13-01	11	ESG-criteria
	Criteria			LOG GREER
19	Diversity	S10-01	III	Percentage of female employees in relation to total employees
	Diversity	S10-01	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
		02		positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
				See and the second second
20	Microfinance	S12-01	III	Direct investments in microfinance in monetary terms i.e. currency
	i-neronnance	S12-01 S12-02	III	Indirect investments e.g. in microfinance funds and loans to MFIs
21	Demographic Change	S12-02 S16-01		Key Performance Narrative (Please answer the questions in max. 500 words) In
	Demographic Change	210-01		many societies, demographic change can have several adverse effects on
				companies' business continuity. E.g. aging of a population may result in an aging
				workforce while a continuously low birth rate may aggravate the problem through
				shortage of young employees to replace those employees retiring. What are the
				efffects of demographic change on your company and how do you seek to offset
				potentially adverse effects?





Computer Services

	KPI			Specification
	(Scope I = Entry Level; Sci	ope II = Mi	dlevel; So	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01 S08-02 S08-03	I	Total amount of bonuses, incentives and stock options paid out in €,\$ Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
	imovacion	V04-12	Ī	Total investments in research on ESG relevant aspects of business as defined by
		VO. 12	•	company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
			_	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
12	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
13	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
14	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
15	-	V27 04	**	
	Critical Incidents	V27-01	II	Total number of critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) in relation to the total number of clients
16	Maintenance & Safety	S09-01	II	Total spendings in monetary terms i.e. currency on maintenance and safety of equipment (incl. fleet, trucks, planes, rail cars)
17	Waste Scope I	E04-01	11	Total waste in tonnes
18	Critical Incidents	V27-02	II	Total costs due to critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) as a percentage of revenue





9535 Internet

	KPI		e Specification
	(Scope I = Entry Level; Sco	•	
1 2	Energy Efficiency	E01-01 I	Energy consumption, total
3	GHG Emissions	E02-01 I	GHG emissions, total (scope I,II)
4	Staff turnover	S01-01 I	Percentage of FTE leaving p.a./total FTE
5	Training & qualification		Average expenses on training per FTE p.a
6	Maturity of workforce	S03-01 I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
	Remuneration	S08-01 I S08-02 I	Total amount of bonuses, incentives and stock options paid out in €,\$ Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03 I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01 I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01 I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
9	Revenues from new	V03-02 I	index below 6.0 Percentage of new products or modified products introduced less
	products	V03-02 1	than 12 months ago
10	Innovation	V04-01 I	Total R&D expenses
		V04-12 I	Total investments in research on ESG relevant aspects of business as defined by
		V04-13 I	company (refered to Introduction 1.8.1. KPIs & Definitions) Percentage of products or services for
			- increasing eco-efficiency of client applications or operations
			- developing and using clean technologies
			- offsetting climate change, carbon emissions , resource depletion
			- increasing fuel-efficiency
			- making ESG-relevant products operable
			(e.g. smart metering, green building technologies)
11			- financing of ESG-relevant products or services
	Contributions to political parties	G01-01 II	Contributions to political parties as a percentage of total revenues
12	Maintenance & Safety	S09-01 II	Total spendings in monetary terms i.e. currency on maintenance and safety of
13	Customer Retention	V05-03 II	equipment (incl. fleet, trucks, planes, rail cars) Share of market by product, product line, segment, region or total
14	Customer Satisfaction	V05-05 II V06-01 II	Percentage of total customers surveyed comprising satisfied customers
15	Human Resource	V07-06 II	Number of vacant positions in product development, programming or business
16	Management		development as a percentage of total FTEs
16	Environmental CapEx	V12-02 II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (refered to Introduction 1.8.1. KPIs & Definitions)
17	Critical Incidents	V27-01 II	Total number of critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) in relation to the total number of clients
		V27-02 II	Total costs due to critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) as a percentage of revenue





Software

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ope II = Mi	dlevel; Sc	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
			_	and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
				to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	V01-01	1	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
				index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-02	I	Total R&D expenses in monetary terms i.e. currency as a percentage of total
				revenue
		V04-05	I	Number of patents registered within last 12 month
		V04-06	I	Percentage of patents registered within last 12 month in relation to total number
				of patents
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
			_	company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
11		9999999999999999999	::::::::::::::::::::::::::::::::::::::	- financing of ESG-relevant products or services
11	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
12	Maintenance & Safety	S09-01	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
				equipment (incl. fleet, trucks, planes, rail cars)
13	Customer Retention	V05-03	II	Share of market by product, product line, segment, region or total
14	Customer Satisfaction	V06-01	11	Percentage of total customers surveyed comprising satisfied customers
15	Human Resource	V07-05	II	Total number of vacant positions in product development, programming or
	Management			business development
		V07-06	II	Number of vacant positions in product development, programming or business
16	Facilities and the Life of the Facilities of the	141 01	**	development as a percentage of total FTEs
	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
				by the company (refered to Introduction 1.8.1. KPIs & Definitions)





Computer Hardware

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		600.00		and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do
				you take ESG performance into account in your performance agreements? How do
				you integrate ESG principals within performance agreements in your company and
7	Likingking sinks	\/O1 O1		to what extent do you apply it?
,	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1	1	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products	V03 02	1	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	Ī	Number of patents registered within last 12 month
		V04-06	I	Percentage of patents registered within last 12 month in relation to total number
				of patents
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
				company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
11		E02.01		- financing of ESG-relevant products or services
12	Emissions to Air	E03-01 E04-01	II II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a
	Lifecycle			design for disassembly design process
15	Packaging	E10-01	II	Total amount of packaging material used in tonnes
	3 3	E10-02	II	Packaging material per tonne of output
16	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
17	Water Consumption	E28-01	II	Water consumption in m ³
18	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
19	Health & Safety	S05-01	II	Total spending on product safety corporate
20	Aspects of Products	coc or		Description of the second of t
20	Supplier Agreements	S06-01	II	Percentage of total suppliers and supply chain partners screened for compliance in
	and Supply Chain			accordance with ESG-criteria
	Partners Screened for			
	Risk of ESG			
	Infringement	S06-02	II	Percentage of suppliers and supply chain partners audited for compliance
		S06-03	II	Share of supplier that are signatories to the EICC (Electronic Industry Code of Conduct)
21	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities	JU/ UT	**	OHSAS18001 standards
22	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
23	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
24	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	•			by the company (refered to Introduction 1.8.1. KPIs & Definitions)
25	Vertical range of	V17-01	II	Vertical range of manufacturing in Percent
	manufacturing			
	integration in Percent			
26	Brand Value	V24-01	11	Value of brand as measured by third-party or external consultancy in monetary
27	C	V00 03		terms i.e. currency incl. name and/or method of valuation
21	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers





28	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
29				TRI; PRTR; and EPER) Rank 2
29	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
		E02 10	***	to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
30	Waste Scope III	E06-01	III	to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total
31	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	207 02		or re-conditioning processes
	Litecycle	E09-03	III	Percentage of total product output in terms of revenue which is reused in the
				manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
				percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
32	5	E40.00		percentage of all associated material costs
32	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
		E10-04	III	biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in $\mathfrak{s},\mathfrak{E}$
		E10-04	III	Cost of packaging per revenue in percent
33	Recycling Quota	E14-01	III	Number of units of products, containers, packages or parts of products returned
	,			to company for recycling in relation to total output of units p.a.
		E14-02	III	Number of units of products, containers, packages or parts of products returned
				to company for recycling in tonnes in relation to total output of units in tonnes
				p.a.
34	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
35	Environmental	E28-04 E33-01	III	Waste effluent water in cubic meters Number of sites with ISO 14001 certification / number of total sites
	Compatibility	L33-01	111	Number of sites with 150 14001 tertification / flumber of total sites
	Compatibility	E33-02	III	Percentage of revenue from eco-labeled
				products (www.eco-label.com)
36	Health & Safety	S05-02	III	Percentage of total products sold or shipped corporate subject to product recalls
	Aspects of Products			for safety or health reasons
		S05-03	III	Spending on product safety per unit produced corporate
37	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
38 39	Utilisation	V13-01	III	Capacity utilisation as a percentage of total available facilities
35	Average age of	V21-02	III	Average age of facilities in years
40	Material Supply Chain	V28-03	III	Turnover of suppliers in percent
	Supply Chain	V28-03 V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
		V20 01		How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Electronic Office Equipment

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ope II = Mi	dlevel; So	ope III = Highlevel)
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do
-				you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-06	I	Percentage of patents registered within last 12 month in relation to total number
				of patents
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		V04-13	I	company (refered to Introduction 1.8.1. KPIs & Definitions) Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable
				(e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	11	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	11	Percentage of total waste which is recycled
14	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a
	Lifecycle			design for disassembly design process
15	Packaging	E10-01	11	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
16	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
17	Water Consumption	E28-01	II	Water consumption in m ³
18	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
19	Health & Safety	S05-01	II	Total spending on product safety corporate
20	Aspects of Products			
20	Supplier Agreements	S06-01	II	Percentage of total suppliers and supply chain partners screened for compliance in
	and Supply Chain			accordance with ESG-criteria
	Partners Screened for Risk of ESG			
	Infringement			
		S06-02	11	Percentage of suppliers and supply chain partners audited for compliance
		S06-03	II	Share of supplier that are signatories to the EICC (Electronic Industry Code of
21	Contification of	CO7 04	**	Conduct)
	Certification of	S07-04	11	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
22	Facilities	C00 02	**	OHSAS18001 standards
	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
23	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
24	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
25	Vertical range of	V17-01	II	by the company (refered to Introduction 1.8.1. KPIs & Definitions) Vertical range of manufacturing in Percent
	manufacturing	A T / - U I	11	vertical range of manufacturing in Fercent
				
26	integration in Percent Brand Value	V24-01	11	Value of hrand as measured by third-narty or external consultancy in monetans
-	Di aliu Value	V24-U1	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation





27	Supply Chain	V28-01	Ш	Total number of suppliers
		V28-02	11	Percentage of sourcing from 3 biggest external suppliers
28	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
29	Emissions to Water	E03-09	III	TRI; PRTR; and EPER) Rank 2 TOP 2 components of emissions to water by environmental importance (according
	Emissions to water	E03-09	111	to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
		L03 10		to TRI; PRTR; and EPER) Rank 2
30	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
31	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle			or re-conditioning processes
		E09-03	III	Percentage of total product output in terms of revenue which is reused in the
				manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
		F00.0F		percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
32	Packaging	E10-03	III	percentage of all associated material costs Breakdown of materials used for packaging in percent for paper, glass, metal, non-
	rackaging	L10-03	111	biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
33	Recycling Quota	E14-01	III	Number of units of products, containers, packages or parts of products returned
				to company for recycling in relation to total output of units p.a.
		E14-02	III	Number of units of products, containers, packages or parts of products returned
				to company for recycling in tonnes in relation to total output of units in tonnes
34		F20 02		D.a.
34	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured Groundwater consumption in m³
		E28-03 E28-04	III	Waste effluent water in cubic meters
35	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	200 01		Trainbar or order man 100 1 root declared from the model or colds order
	,	E33-02	III	Percentage of revenue from eco-labeled
				products (www.eco-label.com)
36	Health & Safety	S05-02	III	Percentage of total products sold or shipped corporate subject to product recalls
	Aspects of Products			for safety or health reasons
		S05-03	III	Spending on product safety per unit produced corporate
37 38	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
39	Utilisation	V13-01	III	Capacity utilisation as a percentage of total available facilities
35	Average age of	V21-02	III	Average age of facilities in years
40	Material Supply Chain	V28-03	III	Turnover of suppliers in percent
	Зирріу Спапі	V28-03 V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
		.20 0 .		How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				When assessing the performance of your procurement and purchasing functions:
				Do you incentivise your procurement management for the selection of ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Semiconductors

	KPI SpezID Scope Specification					
	(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)					
1	Energy Efficiency	E01-01	I	Energy consumption, total		
2	GHG Emissions	E02-01	Ī	GHG emissions, total (scope I,II)		
3	Staff turnover	S01-01	Ī	Percentage of FTE leaving p.a./total FTE		
4	Training & qualification			Average expenses on training per FTE p.a		
5	Maturity of workforce			Age structure/distribution (number of FTEs per age group, 10-year intervals)		
6			Ī	Total amount of bonuses, incentives and stock options paid out in €,\$		
		S08-02	Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives		
				and stock options		
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do		
				you take ESG performance into account in your performance agreements? How do		
				you integrate ESG principals within performance agreements in your company and		
				to what extent do you apply it?		
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive		
				behavior, anti-trust and monopoly practices		
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption		
9			_	index below 6.0		
•	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less		
10	products Innovation	V04-01	I	than 12 months ago Total R&D expenses		
	IIIIOVation	V04-01 V04-05	I	Number of patents registered within last 12 month		
		V04-05 V04-06	I	Percentage of patents registered within last 12 month in relation to total number		
		101 00		of patents		
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by		
				company (refered to Introduction 1.8.1. KPIs & Definitions)		
		V04-13	I	Percentage of products or services for		
				- increasing eco-efficiency of client applications or operations		
				- developing and using clean technologies		
				- offsetting climate change, carbon emissions , resource depletion		
				- increasing fuel-efficiency		
				- making ESG-relevant products operable		
				(e.g. smart metering, green building technologies)		
		1882-1983-1883-1883	B8888888888888888888888888888888888888	- financing of ESG-relevant products or services		
11 12	Waste Scope I	E04-01	II	Total waste in tonnes		
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled		
14	Eco-Design Environmental	E13-01 E33-01	II II	Improvement rate of product energy efficiency compared to previous year Number of sites with ISO 14001 certification / number of total sites		
	Compatibility	F33-01	11	Number of Sites with 130-14001 Certification / flumber of total Sites		
15	Supplier Agreements	S06-01	II	Percentage of total suppliers and supply chain partners screened for compliance in		
	and Supply Chain			accordance with ESG-criteria		
	Partners Screened for					
	Risk of ESG					
	Infringement					
		S06-02	11	Percentage of suppliers and supply chain partners audited for compliance		
		S06-03	II	Share of supplier that are signatories to the EICC (Electronic Industry Code of		
				Conduct)		
16	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of		
4-	_			production sites, plants ect.		
17	Customer Retention	V05-03	II	Share of market by product, product line, segment, region or total		
18 19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers		
19	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined		
20	Vertical range of	V17-01	11	by the company (refered to Introduction 1.8.1. KPIs & Definitions) Vertical range of manufacturing in Percent		
	manufacturing	AT1-01	4.1	vertical range of manufacturing in refeert		
	integration in Percent					
21	Brand Value	V24-01	11	Value of brand as measured by third-party or external consultancy in monetary		
	Signa value	72.01	**	terms i.e. currency incl. name and/or method of valuation		
22	Supply Chain	V28-01	II	Total number of suppliers		
	F**	V28-02	11	Percentage of sourcing from 3 biggest external suppliers		
23	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total		
24	End of Product	E09-04	III	Degree to which products (on average) can be recycled calculated as a		
	Lifecycle			percentage of all materials used		
		E09-05	III	Degree to which products (on average) can be recycled calculated as a		
				percentage of all associated material costs		

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25	Eco-Design	E13-04 E13-05	III III	Use of hazardious material - Amount of mercury used in products Use of hazardous material - Amount of PVC used in products Use of hazardous material - Amount of bromated flame retardants (BFRs) used products	
			III	Use of hazardous material - Amount of coltrane used in products	
		E13-07	III	Use of hazardous material - Amount of polycyclic aromatic hydrocarbons (PAHs) used in products	
26	Recycling Quota	E14-01	III	Number of units of products, containers, packages or parts of products returned	
		E14-02	III	to company for recycling in relation to total output of units p.a. Number of units of products, containers, packages or parts of products returned to company for recycling in tonnes in relation to total output of units in tonnes p.a.	
27	Raw Material Reserves	E22-01	III	Full day supply of raw material A (B, C, D) in stock	
28	Production Shortfall	E23-01	III	Production shortfall caused by material supply constraints in percent (gap between actual production output and theoretical production output as optimal supply)	
		E23-02	III	Monetary impact of production shortfall caused by material supply constraints in monetary terms i.e. currency	
29	Utilisation	V13-01	III	Capacity utilisation as a percentage of total available facilities	
30	Average age of Material	V21-02	III	Average age of facilities in years	
31	Supply Chain	V28-03	III	Turnover of suppliers in percent	
		V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?	
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?	





Telecommunications Equipment

	KPI	SpezID	Scope	Specification		
	(Scope I = Entry Level; Sco	ope II = Mi	dlevel; Sc	ope III = Highlevel)		
1	Energy Efficiency	E01-01	I	Energy consumption, total		
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)		
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE		
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a		
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)		
6	Remuneration	S08-01	Ī	Total amount of bonuses, incentives and stock options paid out in €,\$		
		S08-02	Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives		
		000 02	-	and stock options		
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do		
		500 05	•	you take ESG performance into account in your performance agreements? How do		
				you integrate ESG principals within performance agreements in your company and		
				to what extent do you apply it?		
7		\/O4 O4		, , , , ,		
•	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive		
8	6	\/OO O4		behavior, anti-trust and monopoly practices		
Ū	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption		
9			_	index below 6.0		
,	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less		
10	products		_	than 12 months ago		
10	Innovation	V04-01	I	Total R&D expenses		
		V04-05	I	Number of patents registered within last 12 month		
		V04-06	I	Percentage of patents registered within last 12 month in relation to total number		
				of patents		
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by		
				company (refered to Introduction 1.8.1. KPIs & Definitions)		
		V04-13	I	Percentage of products or services for		
				- increasing eco-efficiency of client applications or operations		
				- developing and using clean technologies		
				- offsetting climate change, carbon emissions , resource depletion		
				- increasing fuel-efficiency		
				- making ESG-relevant products operable		
				(e.g. smart metering, green building technologies)		
				- financing of ESG-relevant products or services		
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes		
12	Waste Scope I	E04-01	II	Total waste in tonnes		
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled		
14	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a		
	Lifecycle	-07 01		design for disassembly design process		
15	Packaging	E10-01	II	Total amount of packaging material used in tonnes		
	. actoging	E10-02	II	Packaging material per tonne of output		
16	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year		
17	Water Consumption	E28-01	II	Water consumption in m ³		
18	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues		
	political parties					
19	Health & Safety	S05-01	II	Total spending on product safety corporate		
	Aspects of Products	JUJ 01		rotal spending on product salety corporate		
20	Supplier Agreements	S06-01	II	Percentage of total suppliers and supply chain partners screened for compliance in		
	and Supply Chain	JUU 01		accordance with ESG-criteria		
	Partners Screened for			accordance with EGO Circula		
	Risk of ESG					
	Infringement	S06-02	II	Percentage of suppliers and supply chain partners audited for compliance		
		S06-03	II	Share of supplier that are signatories to the EICC (Electronic Industry Code of		
21	Cricivi	co=		Conduct)		
21	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or		
22	Facilities			OHSAS18001 standards		
22	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of		
22				production sites, plants ect.		
23	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers		
24	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined		
25				by the company (refered to Introduction 1.8.1. KPIs & Definitions)		
25	Vertical range of	V17-01	II	Vertical range of manufacturing in Percent		
	manufacturing					
	integration in Percent					
26	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary		
				terms i.e. currency incl. name and/or method of valuation		
27	Supply Chain	V28-01	II	Total number of suppliers		
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers		
28	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to		
				TRI; PRTR; and EPER) Rank 1		
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to		
				TRI; PRTR; and EPER) Rank 2		





29		E02.00		TOD 2
	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
		E03-10	III	to TRI; PRTR; and EPER) Rank 1 TOP 2 components of emissions to water by environmental importance (according
		E03-10	111	to TRI: PRTR: and EPER) Rank 2
30	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
31	End of Product	E09-01	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	L09-02	111	or re-conditioning processes
	LifeCycle	E09-03	III	Percentage of total product output in terms of revenue which is reused in the
		207 03		manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
		205 0 1		percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
				percentage of all associated material costs
32	Packaging	E10-03 II		Breakdown of materials used for packaging in percent for paper, glass, metal, non-
	3 3			biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
33	Recycling Quota	E14-01	III	Number of units of products, containers, packages or parts of products returned
				to company for recycling in relation to total output of units p.a.
		E14-02	III	Number of units of products, containers, packages or parts of products returned
				to company for recycling in tonnes in relation to total output of units in tonnes
				p.a.
34	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
35		E28-04	III	Waste effluent water in cubic meters
35	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	E33-02	***	Deventors of various from one labeled
		E33-02	III	Percentage of revenue from eco-labeled
36	Health & Safety	S05-02	III	products (www.eco-label.com) Percentage of total products sold or shipped corporate subject to product recalls
	Aspects of Products	303-02	111	for safety or health reasons
	Aspects of Froducts	S05-03	III	Spending on product safety per unit produced corporate
37	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
38	Utilisation	V13-01	III	Capacity utilisation as a percentage of total available facilities
39	Average age of	V21-02	III	Average age of facilities in years
	Material	721 02		
40	Supply Chain	V28-03	III	Turnover of suppliers in percent
	,	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
				How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
				·





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