

Key Performance Indicators for Environmental, Social & Governance Issues

KPIs for ESG

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

Version 3.0





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Hendrik Garz Felix Schnella Ralf Frank

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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

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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. .

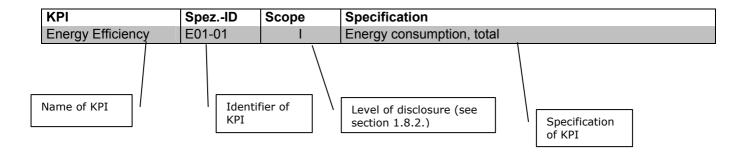
It is perceived wisdom that the greatest flaw with respect to ESG-related data in current practice is the narrative format, which prevents integration into conventional financial analysis. While supportive prose texts may serve as means of increasing plausibility of quantitative ESG-data for investment 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 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	Litiantian viole	VO1 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	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
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		99999999999999999	100000000000000000000000000000000000000	company (refered to Introduction 1.8.1. KPIs & Definitions)
11	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	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
13	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			
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	11	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	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	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
	3 *	E24-03	III	Total amount of costs incurred through leakages including remediation and fines
				and the second s
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
		32		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
		00		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)
	Cappi, Ciluii	.20 07	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)
		v∠0-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?





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	VOI 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
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
11	Castostona ta Ata	E03-01	II	company (refered to Introduction 1.8.1. KPIs & Definitions)
12	Emissions to Air Waste Scope I	E04-01	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
4-				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 Dimensions of pending	G02-01	11	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings	G02-01	11	proceedings
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	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
20	Charles and a second	V42 04	77	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
21	Utilisation Supply Chain	V13-01 V28-01	II II	Capacity utilisation as a percentage of total available facilities Total number of suppliers
	эцрргу Спаш	V28-01 V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		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
				TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
22		E02 55		TRI; PRTR; and EPER) Rank 2
23	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
		F03-10	111	to TRI; PRTR; and EPER) Rank 2
24	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
25	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions,
				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	A: -!	E3E 01	***	National of a said autological saids in become
-,	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
28	Local Staff	S17-01	III	Average percentage of FTE in non-domestic production and exploration sites hired
29	Supply Chain	V20 04	777	from respective non-domestic labour markets as of total FTE You Performance Marrative (Places answer the questions in may 500 words)
	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?
				Similar to triat or 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
1		•		· · · · · · · · · · · · · · · · · · ·
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	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
				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	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	II	Percentage of total waste which is recycled
14	Environmental	E33-01	Ш	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
15	Contributions to	G01-01	II	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	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			OHSAS18001 standards
18	Maintenance & safety	S09-02	11	Total spendings in monetary terms i.e. currency on maintenance and safety of
	rametrance a sarety	JUJ UZ		production sites, plants ect.
19	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
		J11-01	1.1	
	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
				by the company (refered to Introduction 1.8.1. KPIs & Definitions)
22	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
23	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
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
				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)
	Cappij Cildili	. 20 01		How do you ensure that your suppliers adhere to a standard of ESG compliance
				, , , , , , , , , , , , , , , , , , ,
		V20 05	***	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		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
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	321433333333333333	800000000000000000000000000000000000000	::::::::::::::::::::::::::::::::::::::	company (refered to Introduction 1.8.1. KPIs & Definitions)
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
12	C	CO1 O1		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 & frijuries	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
	riameeriance & sarcey	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	II	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	***	Tabal annual of a she in summed thousands a said sabal ail saille annual 1977. U.S.
		E25-02	III	Total amount of costs incurred through accidental oil spills amount including
		E3E 04	111	remediation and fines
		E25-04 E25-05	III	Volume of accidental gas spills in cubic metres Total amount of costs incurred through accidental gas spills amount including
		⊑25-05	111	
				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

	0001			7 ittorriativo r dolo
	KPI	SpezID S	cope	Specification
	(Scope I = Entry Level; Sco	ope 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				3 1 1
	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	V04-12	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,
		VOT 13	-	
				clean technologies or offsetting climate change or carbon emissions
10	Weller	F20 01	**	W-L
	Water Consumption	E28-01	II	Water consumption in m ³
11	Contributions to	G01-01	Ш	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		V10-03	II	
	Impact of Subsidies	A10-03	11	Percentage of business in markets with feed-in tariffs or regulated pricing
15				structure
	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	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
17	Supply Constraints	E17-05	III	Percentage of revenue from products that contain cobalt to total revenue
		E17-06	III	Total cobalt purchased
18	Raw Material Reserves	E22-01	III	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
			-	between actual production output and theoretical production output as optimal
10				supply)
19	Production Shortfall	E23-02	III	Monetary impact of production shortfall caused by material supply constraints in
				monetary terms i.e. currency
20	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
21	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	_55 01		
22		V05-01	III	Percentage of new customers in reported period in relation to total customers
	Customer Retention	A02-01	111	rescentage of new customers in reported period in relation to total customers
		V0E 02	TTT	Chara of market by product product line segment region or total
23	Cumply Chair	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		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 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)
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	1/04 04		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)
				- 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
		E03-16	II	Emissions of heavy metal to water in '000 metric tonnes/year
		E03-17 E03-18	II II	Emissions of Sulfur Oxides to water in '000 metric tonnes/year 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	11	Percentage of total waste which is recycled
15	Eco-Design	E13-01	11	Improvement rate of product energy efficiency compared to previous year
16	Water Consumption	E28-01	11	Water consumption in m ³
17	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
18	political parties			+ 1 1 1 CC 1 101 1 1 1 1 1 1 1 1 1 1 1 1
10	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs Total number of injuries in relation to FTEs
19	Certification of	S04-04 S07-04	II II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities	307 U-1	**	OHSAS18001 standards
20	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
21	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	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
23	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)
24	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
25	Supply Chain	V28-01	II	Total number of suppliers
		V28-02 V28-03	II II	Percentage of sourcing from 3 biggest external suppliers Turpover of suppliers in percent
26	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
	Emissions to All	LUJ U4	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
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
		E02 1E	7**	to TRI; PRTR; and EPER) Rank 2
28	Waste Scope III	E03-15 E06-01	III	Emissions of Nitrogen to water in '000 metric tonnes/year Hazardous waste total in tonnes total
29	Waste Scope IV	E06-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
	doce ocope iv	20, 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
				(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 E28-03 E28-04	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
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

	L/DI			2 mg
	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				Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Maturity of workforce	S03-01	I	
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
	Litigation risks	V01-01	1	'
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			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
			Ī	- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				. 3
				- 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	Emissions to Water	E03-14	11	Emissions of organic substances to water in '000 metric tonnes/year
	Engolono to Mater	E03-14	II	Emissions of heavy metal to water in '000 metric tonnes/year
		E03-17	11	Emissions of Sulfur Oxides to water in '000 metric tonnes/year
4.0		E03-18	11	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	II	Water consumption in m ³
16	Contributions to	G01-01	- 11	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
	,	S04-04	11	Total number of injuries in relation to FTEs
18	Health & Safety	S05-01	11	Total spending on product safety corporate
	Aspects of Products	000 01		Total Spending on produce Sarety corporate
19	Certification of	S07-04	11	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
		307-04	11	5 ,
20	Facilities	coo oo		OHSAS18001 standards
20	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
24				production sites, plants ect.
21	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	V06-01	11	Percentage of total customers surveyed comprising satisfied customers
23	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	Environmental Capex	V 1 4 0 4	**	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
24	Utilication	\/12 A1	7.7	
25	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
2.5	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	11	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
				to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
		F02-10	111	·
		E02 1F	777	to TRI; PRTR; and EPER) Rank 2
28	Washa Cook - III	E03-15	III	Emissions of Nitrogen to water in '000 metric tonnes/year
29	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
	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





31	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 effects 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	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	pe 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
			_	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
	Corruption	V02 01	1	index below 6.0
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		10112	•	company (referred 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
				a percentage of revenue
10	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
11	Water Consumption	E28-01	II	Water consumption in m ³
12	Sustainable, Organic &	E31-04	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)
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
4-	Facilities			OHSAS18001 standards
15	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
16				production sites, plants ect.
17	Customer Satisfaction	V06-01	11	Percentage of total customers surveyed comprising satisfied customers
1,	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions,
18	Water Consumption	E20 02	111	accident costs in monetary terms i.e. currency
19	Water Consumption Maintenance & Safety	E28-02 S09-01	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured Total spendings in monetary terms i.e. currency on maintenance and safety of
	mannenance & Salety	209-01	111	· · · · · · · · · · · · · · · · · · ·
20	Customer Retention	V05-03	III	equipment (incl. fleet, trucks, planes, rail cars) Share of market by product, product line, segment, region or total
	Customer Retention	402-03	111	Share of market by product, product line, segment, region of total





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	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
9		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	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)
10		E02.01 II	- financing of ESG-relevant products or services
11	Emissions to Air	E03-01 II E04-01 II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes 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	L33 02 II	products (www.eco-label.com)
14	Fatalities & Injuries	S04-03 II	Total number of fatalities in relation to FTEs
	r atantics a Injuries	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
			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	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
			to TRI; PRTR; and EPER) Rank 1
		E03-10 III	5
		E02.10 ***	to TRI; PRTR; and EPER) Rank 2
		E03-19 III	Emissions to Water Chemical oxygen in metric tonnes/year
		E03-20 III E03-21 III	3 13 11
24	Waste Scope III	E03-21 III E06-01 III	Emissions to Water Phosphorus in metric tonnes/year Hazardous waste total in tonnes total
25	Waste Scope IV	E07-01 III	TOP 2 components of waste incl. emissions to soil by environmental importance
	Masic Scope IV	20, 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
			(according to TRI; PRTR; and EPER) Rank 2
26	Environmental	E33-01 III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility		· · · · · · · · · · · · · · · · · · ·





Aluminium

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	KPI			Specification
	(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			
6	-	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
				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	-	- · · · · · · · · · · · · · · · · · · ·
8	Corruption	V02 01	т	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	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 CO2,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	Spent Pot Lining (SPL)	E35-01	II	SPL spent pot lining in kg per tonne of hot metal produced
	Spelit Fot Lilling (SFL)	LJJ-01	11	SEL Spelle pot liming in kg per tornie of not metal produced
14	C:6- E:	EDE 00	**	D
	Specific Emission to	E35-02	II	Bauxite residue total in tonnes
4-	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
		S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	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			OHSAS18001 standards
18	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
	. Mantenance & salety	JUJ UZ	**	
19	Poetructuring related	C11 01	77	production sites, plants ect. Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off
-	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
				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
		_00 00	111	TRI; PRTR; and EPER) Rank 2
23	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
	Lillissions to water	LU3-U9	111	, , , , , , , , , , , , , , , , , , , ,
		E02 10	***	to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
24		=05.5		to TRI; PRTR; and EPER) Rank 2
24	Emission to Air	E03-23	III	Emissions PFC (perfluorocarbon) in tonnes of CO2 equivalent per annum
		E03-24	III	Emissions PFC (perfluorocarbon) in tonnes of CO2 equivalent per tonne of hot
				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
				, (porjoyana aramada nyaradarban) dinasiana in connes total
		E03-30	III	Primary metal PAH (polycyclic aromatic hydrocarbon) in kilogramm per tonne of
		_00 00	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,
27	Water Consumption	E28-02	III	accident costs in monetary terms i.e. currency Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	ridea. Companipalon	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters





Nonferrous Metals

	KPI	Snez -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	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	Innovation	V04 01	т	index below 6.0
-	Innovation	V04-01 V04-13	I I	Total R&D expenses Percentage of products or services for
		VU 4 -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
10	Emissions to Air	E03-01	II	Total CO2,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 E03-18	II II	Emissions of Sulfur Oxides to water in '000 metric tonnes/year 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
	ratancies a injunes	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	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
17	HERE - LEVE	V42 01	**	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
18	Utilisation Emissions to Air	V13-01 E03-04	II III	Capacity utilisation as a percentage of total available facilities TOP 2 components of emissions to air by environmental importance (according to
-	LIIIISSIUIIS LU AII	LU3-04	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
19	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
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
		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
22	Water Consumption	E28-02	III	(according to TRI; PRTR; and EPER) Rank 2 Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	water Consumption	E28-02 E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
				Trade of the control

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Iron & Steel

	KDI	C ID	0	Consideration
	KPI (Scope I = Entry Level; Sco			Specification
1		E01-01		
2	Energy Efficiency		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 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
		COO 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
9			_	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
				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
12		E03-18	II	Emissions of Dust to water in '000 metric tonnes/year
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	Cortification of	S04-04	II II	Total number of injuries in relation to FTEs Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Certification of	S07-04	11	
15	Facilities	500 02	II	OHSAS18001 standards Total spendings in monetary terms i.e. currency on maintenance and safety of
	Maintenance & safety	S09-02	11	
16	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	J11-01	11	outplacement, hiring, training, consulting
17	_			
17	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
18	and a			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
	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
		E02 0F	777	TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
20	Emissions to Water	E03.00	777	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 TOR 2 components of emissions to water by environmental importance (according
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
		E02 1E	TTT	to TRI; PRTR; and EPER) Rank 2 Emissions of Nitrogen to water in 1000 metric tennos/year
21	Waste Scope III	E03-15 E06-01	III	Emissions of Nitrogen to water in '000 metric tonnes/year
22	Waste Scope III Waste Scope IV	E06-01 E07-01	III	Hazardous waste total in tonnes total TOP 2 components of waste incl. emissions to soil by environmental importance
	waste acobe 10	L0/-01	111	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
		EU/-UZ	111	, , , , , , , , , , , , , , , , , , , ,
23	Water Consumption	E28-02	III	(according to TRI; PRTR; and EPER) Rank 2 Water (in m³) used per amount (e.g. in tonnes) of product manufactured
	water Consumption	E28-02 E28-03	III	Groundwater consumption in m ³
		E28-03 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	JUJ-U4	111	spending on product safety per unit produced corporate
	השאברוש מו בוחחחרוש			





1771 Coal

	1// 1			Cual
	KPI	SpezID Sco	ре	Specification
	(Scope I = Entry Level; Sco	ope II = Midleve	l; 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		I	Total amount of bonuses, incentives and stock options paid out in €,\$
			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 fisks	VOI 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	Innovation	V04-13	I	Percentage of products or services for
	Timo vacion	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
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
10	222333323333233323333333333333333333333			revenue
11	Emissions to Air		II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
	Remediation	E12-01 I	II	Expenditure for remediation, reclamation and decommissioning total in monetary
		E12.02		terms i.e. currency
		E12-03 I	II	Environmental spending for R&D, site rehabilitation and environmental monitoring
12	Water Carring time	E20 01 1		total in monetary terms i.e. currency
13	Water Consumption		[] 	Water consumption in m ³
	Fatalities & Injuries		II II	Total number of fatalities in relation to FTEs
14	Certification of		u II	Total number of injuries in relation to FTEs Percentage of total facilities certificated according to ISO 9001, SA 8000 or
		307-04		
15	Facilities Maintenance & safety	S09-02 I	Π	OHSAS18001 standards Total spendings in monetary terms i.e. currency on maintenance and safety of
	Hamiltenance & salety	309-02		production sites, plants ect.
16	Restructuring-related	S11-01 I	I	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	relocation of iobs	311 01 1		outplacement, hiring, training, consulting
17	Customer Satisfaction	V06-01 I	II	Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx		I	CapEx allocation to investments on ESG relevant aspects of business as defined
	CONTROL COPEA			by the company (refered to Introduction 1.8.1. KPIs & Definitions)
19	Utilisation	V13-01 I	II	Capacity utilisation as a percentage of total available facilities
20	Supply Chain		 []	Total number of suppliers
	FF.,		ii	Percentage of sourcing from 3 biggest external suppliers
			II	Turnover of suppliers in percent
21	Emissions to Air		II	TOP 2 components of emissions to air by environmental importance (according to
	-	_		TRI; PRTR; and EPER) Rank 1
		E03-05 I	II	TOP 2 components of emissions to air by environmental importance (according to
		_		TRI; PRTR; and EPER) Rank 2
22	Emissions to Water	E03-09 I	II	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10 I	II	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 2
23	Waste Scope III	E06-01 I	II	Hazardous waste total in tonnes total
24	Waste Scope IV	E07-01 I	II	TOP 2 components of waste incl. emissions to soil by environmental importance
	Waste Scope IV	20, 01 1		(according to TRI; PRTR; and EPER) Rank 1
		E07-02 I	II	TOP 2 components of waste incl. emissions to soil by environmental importance
		_0, 02 1		(according to TRI; PRTR; and EPER) Rank 2
25	Water Consumption	E28-02 I	II	Water (in m ³) used per amount (e.g. in tonnes) of product manufactured
			II	Groundwater consumption in m ³
			II	Waste effluent water in cubic meters
26	Environmental		II	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	-	-	





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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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
		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	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	11	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	11	Water consumption in m ³
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	11	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
	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	Customer Satisfaction	V06-01	11	Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx	V12-02	11	CapEx allocation to investments on ESG relevant aspects of business as defined
	:::F(\)		_	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		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			

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General Mining

	KPI	Cnor ID	Coons	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency	E01-01		Energy consumption, total
2	- · · ·		I	
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
	·			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)
10		E02.04	**	- financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO ² , NOx, SOx, VOC emissions in million tonnes
	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
		E12 02	77	terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring
12	Water Canadanation	E20 01	77	total in monetary terms i.e. currency
13	Water Consumption	E28-01	II	Water consumption in m ³
	Fatalities & Injuries	S04-03 S04-04	II	Total number of fatalities in relation to FTEs
14	Cortification of		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	coo oa	77	OHSAS18001 standards
	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
16	Restructuring-related	S11-01	II	production sites, plants ect. Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
		311-01	11	
	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	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		=00		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
22		=0.6 -:		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		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 (One of Warding
	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 risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	VOI 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	Innovation	V04-13	I	index below 6.0 Percentage of products or services for
	IIIIovation	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
10	Emissions to Air	E03-01		Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Remediation	E12-01	11	Expenditure for remediation, reclamation and decommissioning total in monetary
		=10.00		terms i.e. currency
		E12-03	П	Environmental spending for R&D, site rehabilitation and environmental monitoring
12		F20 04		total in monetary terms i.e. currency
13	Water Consumption	E28-01	<u>II</u>	Water consumption in m ³
13	Fatalities & Injuries	S04-03		Total number of fatalities in relation to FTEs
14	C	S04-04	<u>II</u>	Total number of injuries in relation to FTEs
	Certification of	S07-04	11	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
15	Facilities Maintenance & safety	S09-02	11	OHSAS18001 standards Total spendings in monetary terms i.e. currency on maintenance and safety of
	maintenance & sarety	309-02	11	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	311 01	•	outplacement, hiring, training, consulting
17				
18		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
10	Environmental CapEx	V12-02	11	CapEx allocation to investments on ESG relevant aspects of business as defined
19		142.04		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
	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
		E03-05	III	TRI; PRTR; and EPER) Rank 1
		LU3-U3	111	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
	LIIII33IUII3 LU WALCI	LUJ UJ	111	to TRI: PRTR: and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
		203 10		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		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 (Scope I = Entry Level; Sco			Specification ope = 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
				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
	Corruption	VO2 01	•	index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for
		10115	-	- 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
	Refriediation	LIZ UI	**	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	11	Water consumption in m ³
13	Fatalities & Injuries	S04-03	11	Total number of fatalities in relation to FTEs
		S04-04	11	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
	Facilities			OHSAS18001 standards
15	Maintenance & safety	S09-02	11	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	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
	cintra cupex	v_	**	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	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
25		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
26	Compatibility	\(\O_{-0.5}\)		
26	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
27		V/0E 02	777	Chara of market by product product line comment region or total
		V05-03	III	Share of market by product, product line, segment, region or total





Building Materials & Fixtures

	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
	Engacion 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	Innovation	V04-13	I	Percentage of products or services for
	imovacion	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)
10				- 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	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
14	political parties	~~. ~~		T. I. I. (C. 192) . I.V. 1 FEE
14	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
15	o ve ve	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
16	Facilities	~~~ ~~		OHSAS18001 standards
10	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
17		~		production sites, plants ect.
1,	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	11	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	II	Capacity utilisation as a percentage of total available facilities
22	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
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
				TRI; PRTR; and EPER) Rank 2
24	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
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	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
28	Health & Safety	S05-04	III	Spending on product safety per unit produced corporate
	Aspects of Products			
29	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





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 ESG-

performing suppliers even if you might have to carry a premium over less

expensive suppliers?





Heavy Construction

	KPI	SpezID		
	(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	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
	odoconta decing			third parties
		E36-02	II	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			
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 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
	rommontar cuptx	, <u></u>	**	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
	e e e Common	V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		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
				(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
25	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
20		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

	27 10		7 to respuée
	KPI	SpezID Scope	e 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	J 1		
	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
		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	Libiantian viale	\/O1 O1 T	, , , , ,
	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
		105 02 1	
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 12 T	
		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
		\/O4 14 T	=
		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	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	Haalkh O Cafab.		
	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	Doctructuring rolated	C11 01 TT	
	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 II	Average length of customer relationship in years
21	Customer Satisfaction		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
			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	Supply Chain	V28-01 II	Total number of suppliers
	Cappin Chain		
			Percentage of sourcing from 3 biggest external suppliers
		V28-03 II	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
		E07.03 ***	
		E07-02 III	, , ,
			(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	
			· ·
			•
		E17-07 III	
		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
30	Compatibility			
	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
				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?





Defence

	<i>— , , ,</i>			20101100
	KPI			Specification
	(Scope I = Entry Level; Sco	•		
	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	Ι	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	Communica	V02 01	т	behavior, anti-trust and monopoly practices
-	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	VUJ-UZ	1	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
	111101441011	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
				- 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	Ι	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 13	Waste Scope II	E05-01	Ш	Percentage of total waste which is recycled
13	Contributions to	G01-01	П	Contributions to political parties as a percentage of total revenues
14	political parties	C02 01	**	Amount in manatary tarms in a surronay in controversy disputs from local
	Dimensions of pending	G02-01	П	Amount in monetary terms i.e. currency in controversy, dispute from legal
15	legal proceedings Fatalities & Injuries	S04-03	П	proceedings Total number of fatalities in relation to FTEs
	ratalities & Injuries	S04-03	II	Total number of injuries in relation to FTEs
16	Maintenance & safety	509-02	1I	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		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)
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	11	Percentage of sourcing from 3 biggest external suppliers
		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
				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 24	Waste Scope III		III	Hazardous waste total in tonnes total
47	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance
		E07.02	TTT	(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





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	SpezID	Scope	Specification
	(Scope I = Entry Level; 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 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 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	\/O2_01	,	behavior, anti-trust and monopoly practices
Ū	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
		V04-05	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	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 12	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
13	Waste Scope II	E04-01 E05-01	II II	Total waste in tonnes Percentage of total waste which is recycled
14	Material Sourcing	E39-01	II	Percentage of total material comprising cardboard and paper material from
	riaccinal Dourening	LUJ 01		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	Castributians to	CO1 O1	**	Cashib, the ask asking a series of batal as as
	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
16	political parties Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
17	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
10				production sites, plants ect.
18 19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Utilisation Supply Chain	V13-01 V28-01	II II	Capacity utilisation as a percentage of total available facilities Total number of suppliers
	зарргу спаш	V28-01 V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
21	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to
		F02 6=		TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to
22	End of Product	E09-04	III	TRI; PRTR; and EPER) Rank 2 Degree to which products (on average) can be recycled calculated as a
	Lifecycle	LU3-U4	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
23	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of
24	Cushamas :: Date: 11	V0E 01	***	equipment (incl. fleet, trucks, planes, rail cars)
	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
25	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	очрыу спапі	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)
				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.

	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 6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
ь	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	Litiantian ricks	V01-01	т	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	V01-01	I	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	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
		V04-05	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)
	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	Emissions to Air	E03-01	II	- financing of ESG-relevant products or services 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			design for disassembly design process
15	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-04	II	Total cost of packaging in \$,€
16 17	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
18	Water Consumption	E28-01	II 	Water consumption in m ³
10	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
19	political parties Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
	ratailites & frijuries	S04-03	II	Total number of injuries in relation to FTEs
20	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			
	Infringement			
21	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	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	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
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
26	Helication	1/12 01	**	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
27	Utilisation Vertical range of	V13-01 V17-01	II	Capacity utilisation as a percentage of total available facilities
	manufacturing	A T \ - O T	II	Vertical range of manufacturing in Percent
	integration in Percent			
28	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
	orana value	427 UI	11	terms i.e. currency incl. name and/or method of valuation
29	Supply Chain	V28-01	II	Total number of suppliers
	e prise minimiti	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	111	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
	waste Scope IV	207 01		(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
33	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	E09-03	***	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
				percentage of all associated material costs
34	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-
		E10-05	III	biodegradable plastic, biodegradable plastic, material from FSC 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
	3 C			output of units p.a.
		E14-02	III	Products delivered to company for recycling in tonnes in relation to total output of
36		-17.01		units in tonnes p.a.
37	Supply Constraints Production Shortfall	E17-01 E23-01	III	Percentage of material supply of copper covered by hedging contracts Production shortfall caused by material supply constraints in percent (gap
	Production Shortian	E23-U1	III	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
		L25 02		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	F22 02		
		E33-02	III	Percentage of revenue from eco-labeled products (www.eco-label.com)
40	Average age of	V21-02	III	Average age of facilities in years
	Material	V21 02		Twerage age of facilities in years
41	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?
				expensive subbliefs?





Electronic Equipment

	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		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
		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
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	103 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	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)
	80-4000	100000000000000000000000000000000000000	50000000 <u>-1</u> 2000000	- financing of ESG-relevant products or services
11 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 End of Product	E05-01 E09-01	II II	Percentage of total waste which is recycled Percentage of total product output in terms of revenue which has undergone a
	Lifecycle	F03-01	11	design for disassembly design process
15	Packaging	E10-01	II	Total amount of packaging material used in tonnes
	i dekugnig	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	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		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 oo	**	OHSAS18001 standards
	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
22	Postmusturing	C11 01	77	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 24	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
25	Utilisation	V13-01	II	by the company (refered to Introduction 1.8.1. KPIs & Definitions) Capacity utilisation as a percentage of total available facilities
26	Vertical range of	V13-01 V17-01	II	Vertical range of manufacturing in Percent
	manufacturing	**/ UI	4.4	version range of manufacturing III i election
	integration in Percent			
27	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
		٧+	**	terms i.e. currency incl. name and/or method of valuation
28	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
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
30	· · · · · · · · · · · · · · · · · · ·	E06.01		TRI; PRTR; and EPER) Rank 2
30 31	Waste Scope III	E06-01	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
		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
				(according to TNI, FNIN, and LFLN) NAIIK Z





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-
	. ac.tagg	210 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
34	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
35	Production Shortfall	E23-01	III	units in tonnes p.a.
	Production Shortian	E23-01	111	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
36				monetary terms i.e. currency
30	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
37		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	F22 02		
	Environmental	E33-02	III	Percentage of revenue from eco-labeled
38	Compatibility	606.03		products (www.eco-label.com)
	Supplier Agreements	S06-03	III	Share of supplier that are signatories to the EICC (Electronic Industry Code of
	and Supply Chain Partners Screened for			Conduct)
	Risk of ESG			
	Infringement			
39	Average age of	V21-02	III	Average age of facilities in years
	Material	V21 02	111	Average age of facilities in years
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?
				expensive suppliers:





Commercial Vehicles & Trucks

tenery efficiency 60-10-11 Centery consumption, total Controlled to the properties of the state of the st		KPI	SpezID S	cope	Specification
German G					
German G	1		•		
Maturity of workforce S03-01 Average expenses on training per FTE p.a	2		E02-01	I	
Maturity of workforce Sol-01 1 Age structure/distribution (number of FTEs per age group, 10-year intervals)	3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
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CO2 Emission of Fleet E37-04 III CO2 emissions at scrappage of Sold, Leased	27	Environmental		III	
of Sold, Leased					
	28		E37-04	III	CO2 emissions at scrappage
Customer Retention V05-03 III Share of market by product, product line, segment, region or total	20				
	29	Customer Retention	vu5-03	111	Snare 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?

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Industrial Machinery

	2101			made machinery
	KPI	SpezID S		Specification
	(Scope I = Entry Level; Sco	ppe 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 €,\$
	Remaneration	S08-02	Ī	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	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	Î	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
		10 1 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
		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 CO2,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	11	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	001 01	••	contributions to positical parties as a percentage of total revenues
17	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
18	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
		307-04	11	
19	Facilities	C00 03	**	OHSAS18001 standards
	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
20	D	C11 ^1		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
	•			by the company (referred to Introduction 1.8.1. KPIs & Definitions)
23	Utilisation	V13-01	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	Supply Chain	V28-01	II	Total number of suppliers
	Supply Chain	V28-01 V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-02 V28-03	II	Turnover of suppliers in percent
26	Waste Scope III	V26-03 E06-01	III	Hazardous waste total in tonnes total
27	Waste Scope III Water Consumption	E28-02	III	Water (in m ³) used per amount (e.g. in tonnes) of product manufactured
	water Consumption	E28-02 E28-03		Groundwater consumption in m ³
			III	Waste effluent water in cubic meters
28	Hoalth & Cafata	E28-04	III	
	Health & Safety	S05-03	III	Spending on product safety per unit produced corporate
29	Aspects of Products	COC 01	***	Devocations of total compliant and comply obstacles assistance of total and
	Supplier Agreements	S06-01	III	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			
	Infrinaement			
30	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?

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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	D (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 V04-12	I	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)
			_	- 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	II	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	F1-	E20 04	**	F
	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	11	of Shipping classification in tonnes/hour or tonnes/day
		E30-05	II	Average fuel consumption of vehicles by type in I/100km
13	CO2 Emission of Fleet	E37-01	II	Average CO2 emission by vehicle per km
	of Sold, Leased			, , ,
		E37-03	II	Estimated average mileage per vehicle over total lifecycle in km
14	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	Fuele	F20 02	TTT	by the company (referred to Introduction 1.8.1. KPIs & Definitions)
17	Fuels Intermodality	E30-03 S13-01	III	Percentage of total fuel consumed comprising renewable fuels Key Performance Narrative (Please answer the questions in max. 500 words)
	intermodulity	J1J 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?
10				
18	Utilisation	V13-03	III	Percentage of utilisation of fleet of vehicles in use by the company in relation to
		\/12 AF	777	total theoretical utilisation
		V13-05	III	Percentage of utilisation of fleet of locomotives in use of company in 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
		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
	Corruption	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 (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
10	Emissions to Air	E03-01	- 11	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
11	Emissions to Water	E03-11	11	TOP 3 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 3
12	Load Factor	E21-02	11	Average degree of utilisation of total fleet of vessels in percent
18 13	Waste Water	E28-05	11	Emissions of black water to sea in m ³
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	V06 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	A17-07	11	by the company (refered 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
	issions to water	_00 00	111	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)
	-1			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	Litiliantion	V42.00	***	Develope of utilization of floot of vessels in residuards for the star and
	Utilisation	V13-06	III	Percentage of utilisation of fleet of vessels in paid work for charter or rent in
		V13-07	ŢŦŦ	relation to total theoretical utilisation Percentage of utilisation of fleet of vessels in use by the company in relation to
		AT2-0/	III	total theoretical utilisation
21	Average age of	V21-03	III	Average age of fleet in years
	Material	721 03	-111	
	i ideci idi			





Railroads

	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 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 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	•	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	Innovation	V04 12	т	index below 6.0 Total investments in receased an ESC relevant aspects of hydrogen as defined by
-	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 45		- 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	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	Contains Catiofastics	S04-04	II	Total number of injuries in relation to FTEs
13	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
	Liiviioiiiieiitai Captx	V12-U2	11	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
14	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
15	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?
16				
16 17	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
	Utilisation	V13-04	III	Percentage of utilisation of fleet of locomotives in paid work for charter or rent in
		V13-05	III	relation to total theoretical utilisation Percentage of utilisation of fleet of locomotives in use of company in relation to
		. 15 05		total theoretical utilisation
18	Average age of	V21-03	III	Average age of fleet in years
	Material			





Transportation Services

	KPI	Coor ID	Coone	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
	Training & qualification			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		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	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 (refered to Introduction 1.8.1. KPIs & Definitions)
14	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
15	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.?
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Trucking

	KPI	SpezID	Scope	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
		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 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
		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
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of
11	Packaging	E10-01	II	revenue Total amount of packaging material used in tonnes
12	Load Factor	E21-01	II	Average degree of utilisation of total fleet of trucks in percent
13	Fuels	E30-05	II	Average fuel consumption of vehicles by type in I/100km
14	CO2 Emission of Fleet	E37-01	II	Average CO2 emission by vehicle per km
	of Sold, Leased			
15 16	Customer Satisfaction		II	Percentage of total customers surveyed comprising satisfied customers
17	Packaging Fuels	E10-04 E30-03	III	Total cost of packaging in \$,€
18	CO2 Emission of Fleet		III	Percentage of total fuel consumed comprising renewable fuels Estimated average mileage per vehicle over total lifecycle in km
	of Sold, Leased	L37 03		Estimated average initiage per venicle over total inecycle in kin
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	Average age of Material	V21-03	III	Average age of fleet in years

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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

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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	11	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
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
	products			than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
11	Diversity	S10-01 S10-02 S10-03	II II	Percentage of female employees in relation to total employees Percentage of female FTEs in senior positions in relation to total FTEs in senior positions Percentage of total FTEs from ethnic minority groups
12	Customer Satisfaction	V06-01	11	Percentage of total customers surveyed comprising satisfied customers





Industrial Suppliers

	KPI	Const. ID	0	Consideration
				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 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
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	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	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
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 6	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
ь	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
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	Communica	V02 01		behavior, anti-trust and monopoly practices
	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	VUJ-UZ	1	than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
	imovation	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 CO2,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	Fuels	E30-01	11	Expenditure for fuels total in monetary terms i.e. currency
15	Subcontracting	E36-01	11	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
				revenue
16	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
17	C	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 Maintenance & safety	S09-02	II	OHSAS18001 standards Total spendings in monetary terms i.e. currency on maintenance and safety of
	Maintenance & Salety	303-02	11	
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	U11 U1	11	outplacement, hiring, training, consulting
20		1/12 02	**	
	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
21	Utilisation	V13-01	77	by the company (refered to Introduction 1.8.1. KPIs & Definitions) 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
	adde deope iv	20, 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
				(according to TRI; PRTR; and EPER) Rank 2
		E07-03	III	TOP 5 components of waste incl. emissions to soil by environmental importance
				(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
2.0				(according to TRI; PRTR; and EPER) Rank 5
24	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
25	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
26	Compatibility	COC -:		-
26	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of
27	Communition O Duibarr	V26 01	777	equipment (incl. fleet, trucks, planes, rail cars)
	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

	0000			7 tatornosiico
	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sci	ope II = Midl	level; 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
	Engation 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
	Imovacion	V04-01	I	Number of patents registered within last 12 month
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	レ ロン UI	**	design for disassembly design process
15	Eco-Design	E13-01	П	Improvement rate of product energy efficiency compared to previous year
16	Water Consumption	E28-01	11 II	Water consumption in m ³
17	Environmental	E33-03	II	Average fuel consumption of fleet of sold vehicles - in I / 100 km
	Compatibility	L33 03	4.4	Average ruer consumption of freet of sold vehicles. If 17, 100 km
18	Subcontracting	E36-01	II	Percentage of total work done delivered by subcontractors and/or outsourced to
	Sabcontracting	250 01		third parties
19	CO2 Emission of Fleet	E37-01	II	Average CO2 emission by vehicle per km
	of Sold, Leased	237 01		Average 652 Ghission by Venice per kin
	or Sold, Leased	E37-03	11	Estimated average mileage per vehicle over total lifecycle in km
20	Contributions to	G01-01	11	Contributions to political parties as a percentage of total revenues
	political parties	001 01		contributions to political parties as a percentage of total revenues
21	Dimensions of pending	G02-01	11	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings	002 01		proceedings
22	Fatalities & Injuries	S04-03	11	Total number of fatalities in relation to FTEs
	ratalities & Injuries	S04-04	11	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
	Aspects of Products	303 02		for safety or health reasons
24	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities	307 04	-11	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	J11 U1	- 11	outplacement, hiring, training, consulting
26				
20	Intermodality	S13-01	II	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?
				, 3,,,
27	NCAP Ratings	S15-01	II	Average NCAP rating for product fleet according to US-NCAP, Euro-NCAP or JNCAP
				or equivalent NCAP methods
		S15-02	II	Percentage of cars sold with 5-star NCAP rating
28	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)
29	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
30	Vertical range of	V17-01	11	Vertical range of manufacturing in Percent
	manufacturing			
	integration in Percent			
31	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





32	Supply Chain	V28-01	п	Total number of suppliers
33	,	V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	Π	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
	Water Consumption	E28-02	III	Water (in m³) 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
	Aspects of Products			
38	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

	3333			Auto i aito
	KPI	SpezID Sco	•	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	I A	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01 I	I A	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01 I	Ι.	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02 I	Ι.	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03 I	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
			1	to what extent do you apply it?
7	Litigation risks	V01-01 I	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
	·		i	index below 6.0
9	Revenues from new	V03-02 I	I	Percentage of new products or modified products introduced less
	products		1	than 12 months ago
10	Innovation	V04-01 I	I ·	Total R&D expenses
		V04-05 I	[Number of patents registered within last 12 month
		V04-12 I	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	I 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 I		Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01 I		Total waste in tonnes
13	Waste Scope II	E05-01 I	I	Percentage of total waste which is recycled
14	End of Product	E09-01 I	1	Percentage of total product output in terms of revenue which has undergone a
	Lifecycle			design for disassembly design process
15	Water Consumption	E28-01 I	I '	Water consumption in m ³
16	Contributions to	G01-01 I	Ι ,	Contributions to political parties as a percentage of total revenues
	political parties			
17	Fatalities & Injuries	S04-03 I		Total number of fatalities in relation to FTEs
		S04-04 II		Total number of injuries in relation to FTEs
18	Certification of	S07-04 I	I	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
19	Restructuring-related	S11-01 I		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	I .	Average length of customer relationship in years
21	Customer Satisfaction	V06-01 I		Percentage of total customers surveyed comprising satisfied customers
22	Environmental CapEx	V12-02 I		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 I		Capacity utilisation as a percentage of total available facilities
24	Brand Value	V24-01 I	I '	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 I	1	Total number of suppliers
		V28-02 I		Percentage of sourcing from 3 biggest external suppliers
		V28-03 I		Turnover of suppliers in percent
26	Emissions to Air	E03-04 II	II .	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 1
		E03-05 II		TOP 2 components of emissions to air by environmental importance (according to
27				TRI; PRTR; and EPER) Rank 2
27	Waste Scope III	E06-01 II		Hazardous waste total in tonnes total
28	End of Product	E09-02 II		Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle			or re-conditioning processes
		E09-04 II		Degree to which products (on average) can be recycled calculated as a
		E00.0E		percentage of all materials used
		E09-05 II		Degree to which products (on average) can be recycled calculated as a
			ı	percentage of all associated material costs





29	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 E28-03 E28-04	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
33	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	L33 01		Number of Sites with 150 14001 certification / number of total sites
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 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?





Tires 3357

	0001			11100				
	KPI	SpezID Sc	оре	Specification				
	(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)							
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				
	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	Ι	Total amount of bonuses, incentives and stock options paid out in €,\$				
		S08-02	Ι	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				
	Litigation 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	1					
9	Dovonues 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	V04 01	т	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	т.	= .				
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of				
11		E02 04	24400000	revenue				
12	Emissions to Air		H	Total CO ² ,NOx, SOx, VOC emissions in million tonnes				
13	Waste Scope I		Ш	Total waste in tonnes				
14	Waste Scope II		Ш	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			design for disassembly design process				
15	Water Consumption		II	Water consumption in m ³				
16	Contributions to	G01-01	Π	Contributions to political parties as a percentage of total revenues				
	political parties							
17	Fatalities & Injuries		II	Total number of fatalities in relation to FTEs				
			11	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	H	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		V06-01	11	Percentage of total customers surveyed comprising satisfied customers				
22	Environmental CapEx		11 11	CapEx allocation to investments on ESG relevant aspects of business as defined				
	Environmental Capex	▼1						
23	Utilisation	V13-01	TT	by the company (referred to Introduction 1.8.1. KPIs & Definitions)				
24			II **	Capacity utilisation as a percentage of total available facilities				
	Brand Value	V24-01	11	Value of brand as measured by third-party or external consultancy in monetary				
25	Cumply Chain	V20 01	TT	terms i.e. currency incl. name and/or method of valuation				
2.5	Supply Chain		II **	Total number of suppliers				
			II	Percentage of sourcing from 3 biggest external suppliers				
26			Ш	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				
27	Waste Scope III		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				
		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				
				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
30	Raw Material Reserves	E22-01	III	units in tonnes p.a. 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 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 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		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

	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
9	D 6		-	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
	IIIIOVatiOII	V04-01 V04-12	I	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
		VO 1 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 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	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	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	Certification of	S07-04	II	(IFOAM) standards Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities	307-04	11	OHSAS18001 standards
19		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	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	II	Turnover of suppliers in percent
23	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 \$,€
24	W-t C ''	E10-05	III	Cost of packaging per revenue in percent
	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
25	Environmental	E28-03	III	Groundwater consumption in m ³ Number of sites with ISO 14001 certification / number of total sites
-	Environmental Compatibility	E33-01	111	Number of sites with ISO 14001 certification / number of total sites
26	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
27	Supply Chain	V03-03 V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	Cappi, Cilaiii	720 01	-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?





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	Ī	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	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
		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
	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	D	V02 02		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
				, a 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	11	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
	Tuli Trade Troduces			(IFOAM) standards
18	Certification of	S07-04	П	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
		307-04		J ,
19	Facilities	V06 01	**	OHSAS18001 standards
20	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
	Utilisation	V13-01	II	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	Π	Percentage of sourcing from 3 biggest external suppliers
		V28-03	ΙΙ	Turnover of suppliers in percent
23	Packaging		III	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	TTT	
			III	Total cost of packaging in \$,€
24			III	Cost of packaging per revenue in percent
4-7	Water Consumption		III	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)
	FF /		-	How do you ensure that your suppliers adhere to a standard of ESG compliance
				similar to that of your company?
		V20 0F	TTT	
		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?
				- La Caración de C





Soft Drinks

	0001			OOK DITINO
	KPI	SpezID So	cope	Specification
	(Scope I = Entry Level; Sco	ppe II = Midle	/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	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	
6	•			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
		VU3-U2	1	
10	products	VO4 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
				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		E03.04	**	- financing of ESG-relevant products or services
12	Emissions to Air	E03-01	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
	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	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	11	Share of products containing genetically modified organisms or ingredients
	Organisms			containing genetically modified organisms in %
16	Water Consumption	E28-01	11	Water consumption in m ³
17	Sustainable, Organic &		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
	raii frade froducts			
18	Certification of	S07-04	II	(IFOAM) standards Percentage of total facilities certificated according to ISO 9001, SA 8000 or
		JU7-U4	*1	
19	Facilities Customer Satisfaction	V06 01	77	OHSAS18001 standards
20		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
21	<u>, , , , , , , , , , , , , , , , , , , </u>			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
		E10-04	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
	, 5 2,0000			output of units p.a.
		E14-02	III	Products delivered to company for recycling in tonnes in relation to total output of
		L14 UZ	111	units in tonnes p.a.
24	Water Consumption	E38 03	TTT	·
	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
25	Facilization	E28-03	III	Groundwater consumption in m ³
23	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
26	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)
				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?





Farming & Fishing

	KDI	C ID	0	Constitution
	KPI (Scope I = Entry Level; Sco			Specification
1		•		Energy consumption, total
2	Energy Efficiency GHG Emissions	E01-01 E02-01	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	J 1			- · · · · · · · · · · · · · · · · · · ·
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
			-	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	Gene Modified	E15-01	II	Share of products containing genetically modified organisms or ingredients
15	Organisms	o4		containing genetically modified organisms in %
16	Water Consumption	E28-01 E29-03	II II	Water consumption in m ³
	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			
	MILIUALION	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	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
	7.7.7.7.7.7			(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
18	6 ·	66 7 63		sustainable fishing (MSC - Marine Stewardship Council)
10	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
19	Facilities Restructuring related	C11 01	77	OHSAS18001 standards Total cost of relocation in monetary terms i.e. surropey incl. Indomnity, pay off
-	Restructuring-related	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
20	relocation of jobs	\		. , , , , , , , , , , , , , , , , , , ,
20 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	Expenditure for	E19-01	III	by the company (referred to Introduction 1.8.1. KPIs & Definitions) Expenditure for veterinary pharmaceuticals total in monetary terms i.e. Currency
	•	L13-01	111	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 So	cope	Specification
	(Scope I = Entry Level; Sco	ope II = Midlev	rel; 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		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
	201441011	V04-12		Total investments in research on ESG relevant aspects of business as defined by
		70 1 12	•	company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	т	
		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	Emissions to Air	E03-01	П	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13		E05-01	II	
14	Waste Scope II			Percentage of total waste which is recycled
	Gene Modified	E15-01	II	Share of products containing genetically modified organisms or ingredients
	Organisms			containing genetically modified organisms in %
15	Water Consumption	E28-01	Ш	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
				(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	11	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			OHSAS18001 standards
18	Restructuring-related	S11-01	Π	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off,
	· · · · · · · · · · · · · · · · · · ·	J11-01	4.4	
	relocation of jobs			outplacement, hiring, training, consulting
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	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	11	Percentage of sourcing from 3 biggest external suppliers
		V28-03		Turnover of suppliers in percent
22	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
23	Water Consumption			Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m ³
24	Maintenance & Safety			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
	Customer Netelliton	402-03	111	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?





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
8				behavior, anti-trust and monopoly practices
•	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
		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	Emissions to Air	E03-01	II	- financing of ESG-relevant products or services 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	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
16	F D!	E10-02	II	Packaging material per tonne of output
17	Eco-Design Water Consumption	E13-01 E28-01	II II	Improvement rate of product energy efficiency compared to previous year Water consumption in m ³
18	Environmental	E33-02	II	Percentage of revenue from eco-labeled
	Compatibility	233 02		products (www.eco-label.com)
19	Contributions to	G01-01	11	Contributions to political parties as a percentage of total revenues
	political parties			
20	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
21		S04-04	II	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 Maintenance & safety	S09-02	II	OHSAS18001 standards Total spendings in monetary terms i.e. currency on maintenance and safety of
	maintenance & Salety	203-02	11	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			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
	,			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			
28	integration in Percent	V24 04	77	Value of broad as mass and by third as the secretary less than 1
	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
29	Supply Chain	V28-01	II	terms i.e. currency incl. name and/or method of valuation Total number of suppliers
	ppij ciidiii	V28-01	II	Percentage of sourcing from 3 biggest external suppliers
		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
		E00.00		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
		200 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





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 m³) 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		Specification
	(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 CO2,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
	ratalities & 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	11	CapEx allocation to investments on ESG relevant aspects of business as defined
	Environmental Capex	A17-07	44	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	11	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		=0.5.5.		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	777	or re-conditioning processes
		E09-03	III	Percentage of total product output in terms of revenue which is reused in the
		E00. 04	ŢŢŢ	manufacturing process, sold or donated to third parties Degree to which products (on average) can be recycled calculated as a
		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
		LU3-UJ	111	percentage of all associated material costs
26	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
	. actualing	_10 05	-11	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

	0120			1 difficilitys
	KPI	SpezID So	cope	Specification
	(Scope I = Entry Level; Sco	ope 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	I	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)
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
				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	VOI 01	•	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	D 6	1,000,000		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
		V04-11	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
				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	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	H	Percentage of total product output in terms of revenue which has undergone a
	Lifecycle			design for disassembly design process
14	Packaging	E10-01	П	Total amount of packaging material used in tonnes
	7 7	E10-02	П	Packaging material per tonne of output
15	Water Consumption	E28-01	Ш	Water consumption in m ³
16	Sustainable, Organic &	E31-04	Ш	Percentage of total forestry product output in revenues €, \$ with products from
	Fair Trade Products			recognised forest certification schemes (FSC, Programme for the Endorsement of
	. dii Trade Tradacia			Forest Certification Schemes PEFC, Canadian Standard Association CSA,
				Sustainable Forestry Initiative SFI, Malaysian Timber Certification Council)
17	Environmental	E33-02	11	Percentage of revenue from eco-labeled
		LJJ-UZ	**	
18	Compatibility	CO1 O1	TT	products (www.eco-label.com) Contributions to political parties as a percentage of total revenues
-	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
19	political parties	CO7 O4	**	Described a final facilities against and a secolar to 700,0004
	Certification of	S07-01	II	Percentage of total facilities certificated according to ISO 9001 standard
	Facilities	con c-		5
		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
26				
20	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of
				production sites, plants ect.
21	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	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
23	Utilisation	V13-01	11 11	Capacity utilisation as a percentage of total available facilities
24	Vertical range of	V13-01 V17-01	11 11	Vertical range of manufacturing in Percent
		A T / - O T	11	vertical range of manufacturing in Fercent
	manufacturing			
25	integration in Percent			
25	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
26				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		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 percentage of all associated material costs
29	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
	rackaging	L10-03	111	
		E10 04	***	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
				· · · · · · · · · · · · · · · · · · ·
		V28-05	TTT	
		V20 03	111	
				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?
32	Compatibility Customer Retention	V05-03	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





Home Construction

	KPI	SpezID		
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 €,\$
	. to maneradon	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
		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
		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	11	Total number of fatalities in relation to FTEs
		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
	c. a surcey	02	**	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	J11 U1	**	outplacement, hiring, training, consulting
21	-	,	<u></u>	7 7
21		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
				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	Vertical range of	V17-01	11	Vertical range of manufacturing in Percent
	manufacturing			
	integration in Percent			
25	Supply Chain	V28-01	II	Total number of suppliers
	e e e -11177111	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
	atar consumption	E28-03	III	Groundwater consumption in m ³
		E28-04	III	Waste effluent water in cubic meters
28	Health & Safety	S05-04	III	Spending on product safety per unit produced corporate
	•	505-05	111	openiang on product salety per unit produced corporate
29	Aspects of Products Customer Retention	V05-03	III	Share of market by product product line, comment, region or total
30				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 ESG-
				performing suppliers even if you might have to carry a premium over less
				expensive suppliers?





Consumer Electronics

	KPI (Scope I = Entry Level; Sco			Specification one III = Highlevel)
1	Energy Efficiency	E01-01	ulevel, Sc 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	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	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
		70 . 12	•	company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
		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 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			design for disassembly design process
15	Packaging	E10-01	II	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	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	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			
	Infringement			
21	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			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	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
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
		· •-		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			
	integration in Percent			
28	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
	Diana Value	1277-01	11	terms i.e. currency incl. name and/or method of valuation
29	Supply Chain	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
		v20-03	11	runioxer or adphilera in bencent





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
31				TRI; PRTR; and EPER) Rank 2
31	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
		500.40		to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
32	W C III	F06 01	***	to TRI; PRTR; and EPER) Rank 2
33	Waste Scope III End of Product	E06-01	III	Hazardous waste total in tonnes total
		E09-02	111	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
		L09-03	111	manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
		L07 04	111	percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
		203 03		percentage of all associated material costs
34	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
35	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	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
37		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
		E33-02	111	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	303-02	111	for safety or health reasons
	Aspects of Froducts	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)
	Supply Chair	120 0 1		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?
				expensive suppliers.





Recreational Products

	KPI	SpezID Scor	no	Specification
	(Scope I = Entry Level; Sco			
1	Energy Efficiency		, OU. [Energy consumption, total
2	GHG Emissions	E02-01 I		GHG emissions, total (scope I,II)
3	Staff turnover	S01-01 I	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02 I	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01 I	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01 I	I	Total amount of bonuses, incentives and stock options paid out in €,\$
		S08-02 I	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
				and stock options
		S08-03 I	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	L	Expenses and fines on filings, law suits related to anti-competitive
8	Corruption	V02-01 I	r	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
	Corruption	VUZ-U1 1	L	index below 6.0
9	Revenues from new	V03-02 I	ī	Percentage of new products or modified products introduced less
	products	103 02 1	-	than 12 months ago
10	Innovation	V04-01 I	I	Total R&D expenses
		V04-05 I		Number of patents registered within last 12 month
		V04-12 I	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	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	Emissions to Air	E03-01 II	+	- financing of ESG-relevant products or services
12	Waste Scope I	E03-01 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	207 01 1		design for disassembly design process
15	Packaging	E10-01 II	1	Total amount of packaging material used in tonnes
		E10-02 II	1	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	Ι	Contributions to political parties as a percentage of total revenues
19	political parties	COE 01 11		T. b. 1 1
19	Health & Safety	S05-01 II	1	Total spending on product safety corporate
20	Aspects of Products Certification of	S07-04 II	•	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
•	Facilities	307-0 4 II	•	OHSAS18001 standards
21	Maintenance & safety	S09-02 II	ī	Total spendings in monetary terms i.e. currency on maintenance and safety of
	ramemunes & surety	203 02 1		production sites, plants ect.
22	Restructuring-related	S11-01 II	1	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	1	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
	F			by the company (refered to Introduction 1.8.1. KPIs & Definitions)
25	Utilisation	V13-01 II	1	Capacity utilisation as a percentage of total available facilities
26	Vertical range of	V17-01 II	I	Vertical range of manufacturing in Percent
	manufacturing			
27	integration in Percent			
27	Brand Value	V24-01 I	I	Value of brand as measured by third-party or external consultancy in monetary
28	Consulty Charles	V20 01		terms i.e. currency incl. name and/or method of valuation
	Supply Chain	V28-01 II V28-02 II		Total number of suppliers Percentage of sourcing from 3 biggest external suppliers
		V28-02 II V28-03 II		Percentage of sourcing from 3 biggest external suppliers Turnover of suppliers in percent
29	Emissions to Air	E03-04 II		TOP 2 components of emissions to air by environmental importance (according to
	LIMSSIONS WAII	200 04 11		TRI; PRTR; and EPER) Rank 1
		E03-05 II	ΙΙ	TOP 2 components of emissions to air by environmental importance (according to
				TRI; PRTR; and EPER) Rank 2
30	Emissions to Water	E03-09 II	ΙΙ	TOP 2 components of emissions to water by environmental importance (according
				to TRI; PRTR; and EPER) Rank 1
		E03-10 II	ΙΙ	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	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 04	***	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
		L09-03	111	percentage of all associated material costs
33	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
	. ac.iag.i.g	220 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
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				p.a.
35	Water Consumption	E28-02	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
		E28-03 E28-04	III	Groundwater consumption in m ³ Waste effluent water in cubic meters
36	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	L33-01	111	Number of sites with 130 14001 tertification / number of total sites
	Compatibility	E33-02	III	Percentage of revenue from eco-labeled
		200 02		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			for safety or health reasons
	·	S05-03	III	Spending on product safety per unit produced corporate
38	Supplier Agreements	S06-03	III	Share of supplier that are signatories to the EICC (Electronic Industry Code of
	and Supply Chain			Conduct)
	Partners Screened for			
	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
		\/20 OF	***	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?





3747 Toys

	01 11			1030
	KPI			Specification
	(Scope I = Entry Level; Sco	ope II = Mia	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	Ī	Percentage of FTE leaving p.a./total FTE
4			I	
	Training & qualification			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
	THIO VACIOII	V04-01 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	11	Total waste in tonnes
13	Waste Scope II	E05-01	11	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
	rackaging	E10-02	11	Packaging material per tonne of output
16	Castalla di sana ka			
	Contributions to	G01-01	П	Contributions to political parties as a percentage of total revenues
17	political parties			
17	Fatalities & Injuries	S04-01	II	Total number of fatalities divided by total number of hours worked by FTEs
		S04-02	11	Total number of injuries divided by total number of hours worked by FTEs
18	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
19	Certification of	S07-04	11	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities	JU7 UT	**	OHSAS18001 standards
20		con on	TT	
-	Maintenance & safety	S09-02	11	Total spendings in monetary terms i.e. currency on maintenance and safety of
21				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			outplacement, hiring, training, consulting
22	Customer Satisfaction	V06-01	11	Percentage of total customers surveyed comprising satisfied customers
23	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
24	Vertical range of	V13-01 V17-01	II	Vertical range of manufacturing in Percent
		A 1 1 - O 1	**	vertical range of manufacturing in refeelt
	manufacturing			
25	integration in Percent			
25	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
26	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
27	End of Product	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	32		or re-conditioning processes
	LITCCYCIE	E09-03	III	Percentage of total product output in terms of revenue which is reused in the
		207 03	111	manufacturing process, sold or donated to third parties
		E00 04	TTT	
		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
				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
	Compatibility	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
	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 risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive
	Litigation risks	VOI 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	Revenues from new	V03-02	I	index below 6.0 Percentage of new products or modified products introduced less
		VU3-U2	1	
10	products	V04_01	т	than 12 months ago
-	Innovation	V04-01	I I	Total R&D expenses Total investments in research on ESC relevant aspects of business as defined by
		V04-12	1	Total investments in research on ESG relevant aspects of business as defined by
		V/04 12	т	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 &	E31-05	II	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			outplacement, hiring, training, consulting
17	_	V/12 01	TT	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
-	Brand Value	V24-01	П	Value of brand as measured by third-party or external consultancy in monetary
19	Cupaly Chair	V20 01	77	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 Turnover of suppliers in percent
20	Emissions to Water	V28-03	II	Turnover of suppliers in percent
-	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 TOR 3 components of emissions to water by environmental importance (according
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according
21	Water Consumentian	E20 02	777	to TRI; PRTR; and EPER) Rank 2
	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	Environmental	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	V20 04	777	Koy Porformance Narrative (Please answer the supetime in many 500
	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?





Footwear

	KPI (Scope I = Entry Level; Sco			Specification
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
	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)
ь	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	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Health & Safety	S05-01	II	Total spending on product safety corporate
14	Aspects of Products			
14	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
15	Facilities			OHSAS18001 standards
16	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
17	Supply Chain	V/29 01	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
18	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according
		_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
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**

	Level; Scope II = Mic		Specification
Lifergy Liffclein	•	I	Energy consumption, total
GIIG EIIII3310113		I	GHG emissions, total (scope I,II)
Stail tulliovel	S01-01	I	Percentage of FTE leaving p.a./total FTE
Training & quai	ification S02-02	I	Average expenses on training per FTE p.a
Maturity of wor	kforce 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	T	index below 6.0  Percentage of new products or modified products introduced less
Revenues II offi	11eW V03-02	I	Percentage of new products or modified products introduced less
products Innovation	V04 01	T	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	· · · · · · · · · · · · · · · · · · ·
	VU4-12	1	Total investments in research on ESG relevant aspects of business as defined by
	V04-13	T	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
Emissions to Ai		- 11	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
Waste Scope 1	E04-01	II 	Total waste in tonnes
13 Packaging	E10-01	II 	Total amount of packaging material used in tonnes
14 Certification of	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
Facilities  15 Utilisation	V13-01	II	OHSAS18001 standards Capacity utilisation as a percentage of total available facilities
Othisation	V13-01 V28-01	II	Total number of suppliers
¹⁶ Supply Chain	V28-01 V28-02	II	Percentage of sourcing from 3 biggest external suppliers
	V28-02 V28-03	II	Turnover of suppliers in percent
17 Emissions to W		III	TOP 2 components of emissions to water by environmental importance (according
LITIISSIOTIS to W	atei Lus-us	111	
			to TRI: DRTR: and EDER) Rank 1
	F03-10	III	to TRI; PRTR; and EPER) Rank 1 TOP 2 components of emissions to water by environmental importance (according
	E03-10	III	TOP 2 components of emissions to water by environmental importance (according
18 Waste Scope II			TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 $$
waste Scope II	I E06-01	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total
waste scope ii			TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non-
waste Scope II	I E06-01	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC
waste Scope II	E10-04	III III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in $\$$ , $\varepsilon$
waste Scope II	E10-03	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in $\$, \epsilon$ Cost of packaging per revenue in percent
Packaging	E10-04 E10-05	III III III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in $\$, \epsilon$ Cost of packaging per revenue in percent Use of hazardious material - Amount of mercury used in products
Packaging	E10-04 E10-05 E13-03	III III III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in $\$, \epsilon$ Cost of packaging per revenue in percent
Packaging	E10-04 E10-05 E13-03 E13-04	III III III III III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in $\$, \varepsilon$ Cost of packaging per revenue in percent Use of hazardious material - Amount of mercury used in products Use of hazardous material - Amount of PVC used in products
Packaging	E10-04 E10-05 E13-03 E13-04	III III III III III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in $\$, \varepsilon$ Cost of packaging per revenue in percent 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 in products
Packaging	E10-04 E10-05 E13-03 E13-04 E13-05	III III III III III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in $\$, \&$ Cost of packaging per revenue in percent 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 in
Packaging  Packaging  Eco-Design	E10-04 E10-05 E13-03 E13-04 E13-05 E13-06		TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non- biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in \$,€ Cost of packaging per revenue in percent Use of hazardous 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 in products Use of hazardous material - Amount of coltrane used in products
Packaging  Packaging  Eco-Design  Packaging	E10-04 E10-05 E13-03 E13-04 E13-05 E13-06 E33-01		TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non- biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in \$,€ Cost of packaging per revenue in percent Use of hazardous 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 in products Use of hazardous material - Amount of coltrane used in products
Packaging  Packaging  Eco-Design  Packaging  Packaging	E10-04 E10-05 E13-03 E13-04 E13-05 E13-06 E33-01		TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in \$,€ Cost of packaging per revenue in percent 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 in products Use of hazardous material - Amount of coltrane used in products Use of hazardous material - Amount of coltrane used in products Number of sites with ISO 14001 certification / number of total sites
Packaging  Packaging  Eco-Design  Packaging  Environmental Compatibility Customer Rete	E10-04 E10-05 E13-03 E13-04 E13-05 E13-06 E33-01		TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non- biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in \$,€ Cost of packaging per revenue in percent 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 in products Use of hazardous material - Amount of coltrane used in products Use of hazardous material - Amount of coltrane used in products Share of market by product, product line, segment, region or total Key Performance Narrative (Please answer the questions in max. 500 words)
Packaging  Packaging  Eco-Design  Packaging  Environmental Compatibility Customer Rete	E10-04 E10-05 E13-03 E13-04 E13-05 E13-06 E33-01		TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non- biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in \$,€ Cost of packaging per revenue in percent 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 in products Use of hazardous material - Amount of coltrane used in products Use of hazardous material - Amount of coltrane used in products 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
Packaging  Packaging  Eco-Design  Packaging  Environmental Compatibility Customer Rete	E10-04 E10-05 E13-03 E13-04 E13-05 E13-06 E33-01 ntion V05-03 V28-04		TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non- biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in \$,€ Cost of packaging per revenue in percent 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 in products Use of hazardous material - Amount of coltrane used in products Use of hazardous material - Amount of coltrane used in products 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?
Packaging  20 Eco-Design  21 Environmental Compatibility 22 Customer Rete	E10-04 E10-05 E13-03 E13-04 E13-05 E13-06 E33-01		TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non- biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in \$,€ Cost of packaging per revenue in percent 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 in products Use of hazardous material - Amount of coltrane used in products Use of hazardous material - Amount of coltrane used in products Secondary of Sites with ISO 14001 certification / number of total sites  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)
Packaging  20 Eco-Design  21 Environmental Compatibility 22 Customer Rete	E10-04 E10-05 E13-03 E13-04 E13-05 E13-06 E33-01 ntion V05-03 V28-04		TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non- biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in \$,€ Cost of packaging per revenue in percent 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 in products Use of hazardous material - Amount of coltrane used in products Use of hazardous material - Amount of coltrane used in products 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:
Packaging  Packaging  Eco-Design  Packaging  Eco-Design  Packaging  Compatibility Compatibility Customer Rete	E10-04 E10-05 E13-03 E13-04 E13-05 E13-06 E33-01 ntion V05-03 V28-04		TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non- biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in \$,€ Cost of packaging per revenue in percent 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 in products Use of hazardous material - Amount of coltrane used in products Use of hazardous material - Amount of coltrane used in products Number of sites with ISO 14001 certification / number of total sites  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-
Packaging  Packaging  Eco-Design  Packaging  Environmental Compatibility Customer Rete	E10-04 E10-05 E13-03 E13-04 E13-05 E13-06 E33-01 ntion V05-03 V28-04		TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2 Hazardous waste total in tonnes total Breakdown of materials used for packaging in percent for paper, glass, metal, non- biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in \$,€ Cost of packaging per revenue in percent 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 in products Use of hazardous material - Amount of coltrane used in products Use of hazardous material - Amount of coltrane used in products 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:





### Tobacco

	0.00		100000
	KPI	SpezID Scope	
	(Scope I = Entry Level; Sco	ope II = Midlevel; S	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		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	
	Remuneration	S08-01 I	Total amount of bonuses, incentives and stock options paid out in €,\$
		500-02 1	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		C00 00 T	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
	11110 VULIOIT	V04-01 I	Total investments in research on ESG relevant aspects of business as defined by
		V 07 12 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	Gene Modified	E15-01 II	Share of products containing genetically modified organisms or ingredients
	Organisms	-13 01 11	containing genetically modified organisms in %
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
		OO1-01 II	contributions to political parties as a percentage of total revenues
17	political parties	C02.01 11	Amount in manatary torms i.e. surrancy is seat-success dispute from Issal
	Dimensions of pending	G02-01 II	Amount in monetary terms i.e. currency in controversy, dispute from legal
18	legal proceedings	CO7 04 11	proceedings  Personators of total facilities contificated according to ICO 0001. SA 2000 or
	Certification of	S07-04 II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
19	Facilities	C11 O1 TT	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	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		r
	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 m ³ ) used per amount (e.g. in tonnes) of product manufactured
	water Consumption		Groundwater consumption in m ³
23	Maintonanco O. Cafeto	E28-03 III	
-	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

	KDI	Const. ID	0	Constitution
	KPI (Scope I = Entry Level; Sco			Specification
1		E01-01		
2	Energy Efficiency GHG Emissions		I	Energy consumption, total
3		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
		COO 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
			_	index below 6.0
9	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
10	products	1/04 04	_	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
	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	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
	Facilities			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
		V28-02	II	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			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)
·	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
		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
	Linguisti Hono	*01 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
		V04-03	I	Total R&D expenses or funding of research to external partners, suppliers or
		V04-05	I	academic research in monetary terms i.e. currency  Number of patents registered within last 12 month
		V04-03 V04-09	I	Total investments in research on new risk in monetary terms i.e. currency
		V04-03	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	Emissions to Air	E03-01	11	Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12 13	Waste Scope I	E04-01	II	Total waste in tonnes
14	Waste Scope II End of Product	E05-01 E09-01	II II	Percentage of total waste which is recycled  Percentage of total product output in terms of revenue which has undergone a
	Lifecycle	107 01	••	design for disassembly design process
15	Product Withdrawals	G03-01	11	Number and amount of product withdrawn from market due to regulatory
				pressure
16	Fatalities & Injuries	S04-03	- 11	Total number of fatalities in relation to FTEs
17		S04-04	11	Total number of injuries in relation to FTEs
17	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
		303 02	••	for safety or health reasons
18	Certification of	S07-04	11	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	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
21	Halliagais -	1/17 04	**	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
22	Utilisation Supply Chain	V13-01 V28-01	II II	Capacity utilisation as a percentage of total available facilities  Total number of suppliers
	эчрру Спапі	V28-01 V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-02	II	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
24	Empirerie no to Weter	E02.00	***	TRI; PRTR; and EPER) Rank 2
	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
		_00 10		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
		_00 00		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.





27				
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
		L09-04	111	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
				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)
				used in products
29	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility			
30	Health & Safety	S05-03	III	Spending on product safety per unit produced corporate
	Aspects of Products			
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?





# **Medical Supplies**

	KDI	Core ID	0	Constitution
	(Scope I = Entry Level; Sci			Specification
1		E01-01	ilevel, So I	
2	Energy Efficiency GHG Emissions	E01-01	I	Energy consumption, total 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 S08-01	I I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
	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	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
	Engacion risks	VO1 01	•	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
	G0.1 upu.0.1		-	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
		V04-05	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	11	Total CO2,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	Product Withdrawals	G03-01	11	Number and amount of product withdrawn from market due to regulatory
4-				pressure
15	Health & Safety	S05-01	II	Total spending on product safety corporate
	Aspects of Products	005 00		D
		S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls
16	Contract Cations	V/0C 01	TT	for safety or health reasons
17	Customer Satisfaction Utilisation	V06-01 V13-01	II II	Percentage of total customers surveyed comprising satisfied customers  Capacity utilisation as a percentage of total available facilities
18	Supply Chain	V13-01 V28-01	11	Total number of suppliers
	Зарргу Спапт	V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		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
21	W + 0	E0.5 .5 :		to TRI; PRTR; and EPER) Rank 2
21 22	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	E00 0E	777	percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
23	Eco-Design	E13-03	III	percentage of all associated material costs Use of hazardious material - Amount of mercury used in products
	Leo Design	E13-04	III	Use of hazardous material - Amount of PVC used in products
		E13-05	III	Use of hazardous material - Amount of tree used in products  Use of hazardous material - Amount of bromated flame retardants (BFRs) used in
		00		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
26	Aspects of Products	V0E 00		Change of annulation and dust annulation
	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	Spor ID	Saana	Specification
	(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	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 may 500 words) De-
		306-03	1	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				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	V04 01		than 12 months ago
	Innovation	V04-01 V04-03	I	Total R&D expenses
		VU4-U3	I	Total R&D expenses or funding of research to external partners, suppliers or
		V04 0E	т	academic research in monetary terms i.e. currency
		V04-05 V04-12	I I	Number of patents registered within last 12 month  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)
			000000000000000000000000000000000000000	- financing of ESG-relevant products or services
11 12	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
13	political parties	ann n1		N
	Product Withdrawals	G03-01	II	Number and amount of product withdrawn from market due to regulatory
14	Usalth O Cafata	COF 01	**	pressure
	Health & Safety	S05-01	II	Total spending on product safety corporate
15	Aspects of Products Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
16		V13-01 V28-01	II	Total number of suppliers
	Supply Chain	V28-01 V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-02 V28-03	II	Turnover of suppliers in percent
17	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
18	Radioactive Waste	E08-01	III	Low Level Waste (by definition of U.S. Atomic Energy Act or applicable national
	Naulouctive waste	_00-01	111	law) produced in tonnes p.a.
		E08-02	III	Intermediate Level Waste (by definition of U.S. Atomic Energy Act or applicable
		_00 02	111	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
		L23-02	111	monetary terms i.e. currency
21	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	F22-01	111	Number of Sites with 150 14001 tertification / findinger of foldi Sites
22	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words)
	Supply Chall	V ∠U -U+	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)
		V20-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?





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





### Pharmaceuticals

	KPI	Spez -ID 9	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	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 €,\$
	r.cac.ac.	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
		V04-03	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
			_	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)
		88000000000000000000000000000000000000	33333242333333	- financing of ESG-relevant products or services
11 12	Water Consumption	E28-01	II **	Water consumption in m ³
12	Contributions to	G01-01	П	Contributions to political parties as a percentage of total revenues
13	political parties Product Withdrawals	G03-01	П	Number and amount of product withdrawn from market due to regulatory
	Floudet Withurawais	G03-01	11	pressure
14	Fatalities & Injuries	S04-03	П	Total number of fatalities in relation to FTEs
	ratantics a injunes	S04-04	11	Total number of injuries in relation to FTEs
15	Health & Safety	S05-01	ΪĪ	Total spending on product safety corporate
	Aspects of Products	000 01		rotal openang on product carety corporate
	/ opects of Froducts	S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls
				for safety or health reasons
16	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
17	Supply Chain	V28-01	11	Total number of suppliers
		V28-02	11	Percentage of sourcing from 3 biggest external suppliers
		V28-03	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		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
23	Compatibility	V0E 02	777	Chara of market by product product line accessor waster and table
24	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
		V20 05	***	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
 Health Care Pricing
 Structure
 V30-01
 Health Care Pricing
 Medicare)
 Product Pipeline
 W29-01
 He Revenue potential of new products in phase I, phase II, phase II and in the registration process as a percentage of total revenue
 Percentage of revenue exposed to price discounting national healthcare systems (e.g. Medicare)





# **Drug Retailers**

	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
	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	Packaging	E10-01	- 11	Total amount of packaging material used in tonnes
		E10-02	11	Packaging material per tonne of output
12	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
13		E16-07	II	Annual heating/cooling costs \$,€
13	Customer Satisfaction	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-
	rackaging	L10-03	111	, , , , , , , , , , , , , , , , , , , ,
		E10-04	III	biodegradable plastic, biodegradable plastic, material from FSC Total cost of packaging in $\$, \in$
		E10-04	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)
	Supply Chain	• 20 07	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)
		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?
				eyhelipike prihhileip:





### Food Retailers & Wholesalers

	KPI			Specification
	(Scope I = Entry Level; Sco	ppe 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 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 01		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
	3 3	E10-02	П	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 \$,€
		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 per revenue in percent
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	Sind S. 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?





# **Apparel 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		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	Comuntion	V02 01	т	behavior, anti-trust and monopoly practices
	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	VUJ-UZ	1	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	V04-12	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	Packaging	E10-01	II	Total amount of packaging material used in tonnes
13	S: 1 S 31 F E	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	II	Annual heating/cooling costs \$,€
14	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
	g ==:::::::::::::::::::::::::::::::			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	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
18	5 · ·	V28-03	11	Turnover of suppliers in percent
10	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-
		E10 04	777	biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€  Cost of packaging per revenue in percent
19	Customer Retention	E10-05 V05-03	III	Share of market by product, product line, segment, region or total
20	Supply Chain	V03-03 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)
		720 UJ	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?
				expensive suppliers.





### **Broadline Retailers**

	0010			Diodamile i tetanero
	KPI	SpezID So		Specification
	(Scope I = Entry Level; Sco	ope II = Midle	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	Ī	Percentage of FTE leaving p.a./total FTE
4	Training & qualification		Ī	Average expenses on training per FTE p.a
5	<b>J</b> 1			
	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	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
	IIIIOVation	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)
11		E04 04		- financing of ESG-relevant products or services
12	Waste Scope I	E04-01	Ш	Total waste in tonnes
12	Packaging	E10-01	Ш	Total amount of packaging material used in tonnes
		E10-04	II	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
		E16-07	Ш	Annual heating/cooling costs \$,€
15	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a
	building certification	L27 U1	**	certification from LEED (Leadership in Energy and Environmental Design),
16	C	ED4 64		BREEAM, GBCA, ABGR. HOE as in percent
	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)
17	Refrigerant refill rate	E40-01	II	Percentage of refrigerant refillings in relation to total refrigerants contained in
				cooling systems
18	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
19		V28-01		
	Supply Chain		II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
20	W-F C	V28-03	II	Turnover of suppliers in percent
	Water Consumption	E28-01	11	Water consumption in m ³
21	Customer Retention	V05-03	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)
	LL 1 second	- <del></del>	-	How do you ensure that your suppliers adhere to a standard of ESG compliance
		V20 05	TTT	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	•	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			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
		VOT 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
		***************************************	88888888	revenue
11 12	Waste Scope I	E04-01	II 	Total waste in tonnes
	Packaging	E10-01 E10-02	II II	Total amount of packaging material used in tonnes Packaging material per tonne of output
13	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
14	Building Certification	E16-07 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
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
18	De else eine	V28-03	11	Turnover of suppliers in percent
	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 on sevenue in percent
19	Supply Chain	E10-05 V28-04	III III	Cost of packaging per revenue in percent Key Performance Narrative (Please answer the questions in max. 500 words)
	Jappiy Challi	√∠U-U <del>1</del>	111	How do you ensure that your suppliers adhere to a standard of ESG compliance
		\/20		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 SUPPLICES:





# **Specialized Consumer Services**

	KPI	Spor ID	Saana	Specification
				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	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
	Co up		-	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 (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	Waste Scope I	E04-01	II	Total waste in tonnes
12	Packaging	E10-01	II	Total amount of packaging material used in tonnes
	. ceneging	E10-02	II	Packaging material per tonne of output
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
		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	11	Percentage of total revenue from products certified and stamped as Fair Trade by
				an affiliate or partner organisation of Fair Trade Labelling Organizations
		E31-03	77	International (FLO) Percentage of fish certifed according to recognised certification schemes for
		F31-03	II	sustainable fishing (MSC - Marine Stewardship Council)
18	Customer Retention	V05-02	II	Average length of customer relationship in years
19	Customer Satisfaction	V05-02 V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Supply Chain	V28-01	II	Total number of suppliers
	ppi) chain	V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
21	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
22	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
23	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?

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# **Specialty Retailers**

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	KPI	SpezID S		
	(Scope I = Entry Level; Sco	•		1 0 7
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-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
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),
16				BREEAM, GBCA, ABGR, HOE as in percent
16	Water Consumption	E28-01	Ш	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	ppe 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	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	SpezID		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 4	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	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 €,\$
		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		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		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	Freelancer as part of	S19-01		Percentage of freelancers in relation to total number of staff including both FTEs
12	staff			and freelancers
12	Brand Value	V24-01		Value of brand as measured by third-party or external consultancy in monetary
13	Diversity	C10 01		terms i.e. currency incl. name and/or method of valuation
1.5	Diversity	S10-01 S10-02		Percentage of female employees in relation to total employees Percentage of female FTEs in senior positions in relation to total FTEs in senior
		310-02		positions
		S10-03		Percentage of total FTEs from ethnic minority groups





# **Publishing**

	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
8	C	V02 01		behavior, anti-trust and monopoly practices
•	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	V05 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	Water Consumption	E28-01	11	- financing of ESG-relevant products or services Water consumption in m ³
12	Freelancer as part of	S19-01	II	Percentage of freelancers in relation to total number of staff including both FTEs
	staff	317 01		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	11	Total number of suppliers
		V28-02	II 	Percentage of sourcing from 3 biggest external suppliers
15	Wasta Scope III	V28-03 E06-01	II III	Turnover of suppliers in percent Hazardous waste total in tonnes total
16	Waste Scope III Water Consumption	E28-02	III	Water (in m ³ ) used per amount (e.g. in tonnes) of product manufactured
	water consumption	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

	KPI	SpezID S	Scope	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)
	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	C	V(0.2, 0.1		behavior, anti-trust and monopoly practices
Ū	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
		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
				- 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		Total CO ² ,NOx, SOx, VOC emissions in million tonnes
12 13	Waste Scope I	E04-01		Total waste in tonnes
14	Load Factor	E21-05	II	Revenue passenger km/Available Seat km
15	Fuels	E30-01 E38-01	II II	Expenditure for fuels total in monetary terms i.e. currency CO2 emissions per passenger/km
	Passenger	E38-02	II	Carbon monoxide emissions per passenger/km
		E38-03		Unburned hydrocarbon (UHC) emissions per passenger/km
16	Critical Incidents	V27-02		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
17	Supply Chain	V28-01	11	Total number of suppliers
		V28-02	11	Percentage of sourcing from 3 biggest external suppliers
46		V28-03		Turnover of suppliers in percent
18	Fuels	E30-03		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
		V/12 00	111	relation to total theoretical utilisation  Percentage of utilisation of float of airplane in use by the company in relation to
		V13-09	III	Percentage of utilisation of fleet of airplane in use by the company in relation to
20	Average age of	V21-06	III	total theoretical utilisation Average age of aircrafts in years
	Material	.21 00		ago ago or anciato in youro
	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
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?

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### 5752 Gambling

	0102			Carribining
	KPI	SpezID Sco		
	(Scope I = Entry Level; Sco	ope II = Midlevel	l; Sc	ope III = Highlevel)
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	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02 I	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		I .	Total amount of bonuses, incentives and stock options paid out in €,\$
	Remaneration		Ī	Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		500 02		and stock options
		S08-03 I	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
7				to what extent do you apply it?
,	Litigation risks	V01-01 I	I	Expenses and fines on filings, law suits related to anti-competitive
8				behavior, anti-trust and monopoly practices
8	Corruption	V02-01 I	I	Percentage of revenues in regions with Transparency International corruption
_				index below 6.0
9	Revenues from new	V03-02 I	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	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	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 I	T	Total building electricity consumption in kWh
	Consumption			
	Consumption	E16-03 I	T	Total building gas consumption in m ³
		E16-05 I		Total alternative energy consumption in kWh
		E16-07 I		Annual heating/cooling costs \$,€
12	Building Certification	E27-01 I		Proportion of total real estate owned and/or under management with a
	Danishing Continuodion	, 1		certification from LEED (Leadership in Energy and Environmental Design),
				BREEAM, GBCA, ABGR, HOE as in percent
13	Customer Satisfaction	V06-01 I	1	Percentage of total customers surveyed comprising satisfied customers
14	Supply Chain	V28-01 I		Total number of suppliers
	очры, слал	V28-02 I		Percentage of sourcing from 3 biggest external suppliers
		V28-03 I		Turnover of suppliers in percent
		V28-04 II		Key Performance Narrative (Please answer the questions in max. 500 words)
		V20 04 11		
				How do you ensure that your suppliers adhere to a standard of ESG compliance
		V20 0F 11		similar to that of your company?
		V28-05 II	П	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

	0100		1101010
	KPI	SpezID Scop	e Specification
	(Scope I = Entry Level; Sco	pe II = Midlevel;	Scope 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	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 1	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
	Linguisti Hono	101 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 I	
			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
		13113 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 Constant	F04 01 TT	
12	Waste Scope I	E04-01 II	
12	Direct Building Energy	E16-01 II	Total building electricity consumption in kWh
	Consumption		
		E16-03 II	
		E16-05 II	Total alternative energy consumption in kWh
		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),
			BREEAM, GBCA, ABGR, HOE as in percent
14	Water Consumption	E28-01 II	
15	Ecosystems,	E29-05 II	
		LZ9-03 II	
	Biodiversity and		protection of coastlines, protection of natural habitats in €
	Climate Change		
	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	
			by the company (refered to Introduction 1.8.1. KPIs & Definitions)
19	Supply Chain	V28-01 II	
	эврргу Спапт		*.*
			d dd dd ei
20	<u> </u>	V28-03 II	•
20	Social support at	S23-01 III	Spending on social projects and community involvement at holiday destinations
	holiday destinations		
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	, , ,
		.2005 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	•		
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 6	Maturity of workforce	S03-01	Ι	Age structure/distribution (number of FTEs per age group, 10-year intervals)
ь	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
		500.00		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
8	0 11	1/02 24		behavior, anti-trust and monopoly practices
0	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	Davianua for an area	V02.02	T	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 V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		VUT 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
				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	Fuels	E30-04	II	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	Wasta Coops III	V28-03	II	Turnover of suppliers in percent
18	Waste Scope III Waste Water	E06-01 E28-05	III III	Hazardous waste total in tonnes total Emissions of black water to sea in m ³
	wasie water	E28-05 E28-06	III	Emissions of grey water to sea in m ³
19	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
20	Average age of	V21-05	III	Average age of cruisers in years
	Material	V21 UJ	111	Average age of challers 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?





#### Recreational Services but other than Cruise Liners

1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	İ	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)
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
		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
		VO. 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	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	II	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
		E16-07	II	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),
4-				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
4-7				terms i.e. currency incl. name and/or method of valuation
17	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
				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?
18	Seating Capacity	V34-01	III	Total seating capacity i.e. number of seats available for sale
		V34-02	III	Average seating capacity sales (tickets or seats sold/total seating capacity) in
		2 ·		percent
				<b>#</b> 0. 00. 10





### Restaurants & Bars

	KPI			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
				index below 6.0
9	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
		V04-12	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
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		E16-01	II	Total building electricity consumption in kWh
	Consumption			rotal balloning disearciacy consumption in term
	Consumption	E16-03	11	Total building gas consumption in m ³
		E16-05	II	Total alternative energy consumption in kWh
		E16-07	II	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),
				BREEAM. GBCA. ABGR. HOE as in percent
15		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
17	A 1 A			terms i.e. currency incl. name and/or method of valuation
17	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
		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
		V20 05	***	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	•		
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	11	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	11	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				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			
14	Mitigation Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary
	Dialia value	^ <u>~</u> -∩T	11	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	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)
				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?





### **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
		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
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	77	design for disassembly design process
	Direct Building Energy Consumption	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),
16				BREEAM, GBCA, ABGR, HOE as in percent
17	Customer Satisfaction ARPU	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18		V08-01	II II	Average revenue per user in monetary terms i.e. currency
	Supply Chain	V28-01 V28-02	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
		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
		LU9-UJ	111	percentage of all associated material costs
20	Recycling Quota	E14-01	III	Number of units of products, containers, packages or parts of products returned
	3 C			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
21				D.a.
21 22	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
23	Customer Satisfaction	V06-03	III	Customer churn rate in percent  Koy Performance Narrative (Pleace answer the questions in may 500 words)
-	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)
		0 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?





## Mobile Telecommunications

	KPI (Scope I = Entry Level; Sco			Specification
1	Energy Efficiency	E01-01	IIevel, Sc I	Energy consumption, total
2	GHG Emissions	E02-01	I	
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	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	W	F04 01	77	- financing of ESG-relevant products or services
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
	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a
14	Lifecycle Direct Building Energy	F16 01	**	design for disassembly design process
		E16-01	II	Total building electricity consumption in kWh
	Consumption	E16-03	77	Total building and consumption in m3
		E16-05	II II	Total building gas consumption in m ³ Total alternative energy consumption in kWh
		E16-05	II	Annual heating/cooling costs \$,€
15	Building Certification	E27-01	II	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),
16	Customer Retention	V05-02	11	BREEAM, GBCA, ABGR, HOE as in percent  Average length of customer relationship in years
17	Customer Satisfaction	V05-02 V06-01	II	Average length of customer relationship in years  Percentage of total customers surveyed comprising satisfied customers
18	ARPU	V06-01 V08-01	11 II	
19		V08-01 V28-01	11 II	Average revenue per user in monetary terms i.e. currency Total number of suppliers
	Supply Chain	V28-01 V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-02 V28-03	11 II	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	LUJ-UZ	111	or re-conditioning processes
	LITECYCIE	E09-03	III	Percentage of total product output in terms of revenue which is reused in the
		207 03	111	manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a
		L07 04	111	percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
		L07 03		percentage of all associated material costs
21	Recycling Quota	E14-01	III	Number of units of products, containers, packages or parts of products returned
	Recycling Quota	L17 01		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
		L17 UZ	111	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
	Castomer Retention	403 UI	111	researcage 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 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?





# **Conventional Electricity**

	KPI			Specification
	(Scope I = Entry Level; Sco	•		
1 2	Energy Efficiency	E01-01	I	Energy consumption, total
3	GHG Emissions Staff turnover	E02-01 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	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
	Lidgation ribits	VOI 01	•	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 Innovation	V04-01	I	than 12 months ago Total R&D expenses
	Imovacion	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
		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)
	B		000000000000000000000000000000000000000	- financing of ESG-relevant products or services
11	Emissions to Air	E03-01 E03-02	II	Total CO ² ,NOx, SOx, VOC emissions in million tonnes Total CO ₂ ,NOx, SOx, VOC emissions in million tonnes by generation portfolio
12	Waste Scope I	E04-01	II II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Radioactive Waste	E08-01	II	Low Level Waste (by definition of U.S. Atomic Energy Act or applicable national
				law) produced in tonnes p.a.
		E08-02	II	Intermediate Level Waste (by definition of U.S. Atomic Energy Act or applicable
		E08-03	II	national law) produced in tonnes p.a. High Level Waste (by definition of U.S. Atomic Energy Act or applicable national
		200 05		law) produced in kg p.a.
		E08-04	II	Transuranic Waste (by definition of U.S. Atomic Energy Act or applicable national
				law) produced in kg p.a.
		E08-05	II	Radioactive waste subjected to reprocessing by Waste Level
		E08-06	II	(LLW,ILW,HLW,TRUW) in tonnes 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			<u></u>	period
16	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	II	Percentage of total energy produced
10				(coal, lignite, wind, water, gas, biogas, solar, nuclear, THG)
18 19	Water Consumption	E28-01	II	Water consumption in m ³
	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
20	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings			proceedings
21		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
		V10-03	II	kWh in monetary terms i.e. currency Percentage of business in markets with feed-in tariffs or regulated pricing
				structure
23	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
24	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
25	Utilication	V/12 01	TT	by the company (referred to Introduction 1.8.1. KPIs & Definitions)
•	Utilisation	V13-01	II	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	Dercentage of revenue Total number of suppliers Percentage of sourcing from 3 biggest external suppliers Turnover of suppliers in percent
28	Emissions to Air	E03-03 E03-04 E03-05	III III	Total CO2,NOx, SOx, VOC emissions / total kWh produced TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1 TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
29 30	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 (according to TRI; PRTR; and EPER) Rank 1 TOP 2 components of waste incl. emissions to soil by environmental importance
31	Remediation	E12-05	III	(according to TRI; PRTR; and EPER) Rank 2 Total amount of reserves for future environmental remediation, emissions, accident costs in monetary terms i.e. currency
32	Water Consumption	E28-03 E28-04	III III	Groundwater consumption in m ³ Waste effluent water in cubic meters
33	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
34 35	Customer Retention Average age of Material	V05-03 V21-04	III	Share of market by product, product line, segment, region or total Average age of power stations, production or distribution sites including pipelines 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
38	Supply Chain	V27-03 V28-04	III	Lost kWh due to system faults in relation to total amount of kWh produced 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

	. C C C	0 ID 0		Overtication
	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	Libiantina viale	VO1 01		, ,
-	Litigation risks	V01-01	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	D 6			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
		V04-03	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)
11	Emissions to Air	E03-01	77	- financing of ESG-relevant products or services
	Emissions to Air		II	Total CO ² , NOx, SOx, VOC emissions in million tonnes
		E03-02		Total CO2,NOx, SOx, VOC emissions in million tonnes by generation portfolio
12	W	E03-03	II	Total CO2,NOx, SOx, VOC emissions / total kWh produced
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	Dimensions of pending	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
4-	legal proceedings			proceedings
15		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	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	Utilisation	V13-01	11	Capacity utilisation as a percentage of total available facilities
20	Critical Incidents	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
				percentage of revenue
21	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	ĪĪ	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
		_0. 02		(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	VZ1 UT	111	in years by type
26	Operational Availability	V26-01	III	Operational availability of services to clients contractually warranted in percent
		V 2 U-U I	111	operational availability of services to clients contractually warranted in percent
	of Services			
27	Critical Incidents	V27 01	ŢŦŦ	Total number of critical incidents (incidents baying a covers impact on the
	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
20	0.00			relation to the total number of clients
28	Critical Incidents	V27-03	III	Lost kWh due to system faults in relation to total amount of kWh produced





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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### **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	V01 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	Ш	Total waste in tonnes
13	Waste Scope II	E05-01	Ш	Percentage of total waste which is recycled
14	Remediation	E12-01	Ш	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	V06 01	**	proceedings  Personal age of total quetomore curried administration catiofied guetomore
20	Customer Satisfaction		]] **	Percentage of total customers surveyed comprising satisfied customers
21	Smart Metering		II m	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
	Cincui Inclucito	32, UZ		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
	erry manner		 11	Percentage of sourcing from 3 biggest external suppliers
			ĪĪ	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
				(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
28	Demodiatie -	E12.0E		(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	TTT	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
		LZ <del>T</del> -U3 .	.11	rotal amount of costs incurred through leakages including remediation and filles

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30	Water Consumption	E28-03 E28-04	III III	Groundwater consumption in m³ Waste effluent water in cubic meters
31	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
32 33	Customer Retention Average age of Material	V05-03 V21-04	III	Share of market by product, product line, segment, region or total Average age of power stations, production or distribution sites including pipelines 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
36	Supply Chain	V27-03 V28-04	III	Lost kWh due to system faults in relation to total amount of kWh produced 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

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco	ope II = Mi	dlevel; 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 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 €,\$ Total number of FTEs who receive 90 % of total amount of bonuses, incentives
		S08-02	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
				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	D	V02 02		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
	1 movación	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)
	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				<ul> <li>developing and using clean technologies</li> <li>offsetting climate change, carbon emissions, resource depletion</li> </ul>
				- 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	11	Total waste in tonnes
13	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
		E08-03	II	national law) produced in tonnes p.a. High Level Waste (by definition of U.S. Atomic Energy Act or applicable national
		L00-03	11	law) produced in kg p.a.
		E08-04	11	Transuranic Waste (by definition of U.S. Atomic Energy Act or applicable national
				law) produced in kg p.a.
		E08-05	II	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,
15	Emission Rights	E11-01	II	TRUW) in tonnes Total number of EUA(European Union Allowance Unit) on hand at end of reported
	Emission Nights	CTT-0T	11	period
16	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary
				terms i.e. currency
17	Leakages	E24-02	11	Volume of leakages in barrels or cubic metres
18	Generation Portfolio	E26-01	II	Percentage of total energy produced
19	Water Consumption	E20 01	II	(coal, lignite, wind, water, gas, biogas, solar, nuclear, THG) Water consumption in m³
	Water Consumption	E28-01 E28-04	11 II	Waste effluent water in cubic meters
20	Contributions to	G01-01	II	Contributions to political parties as a percentage of total revenues
	political parties			r r r
21	Dimensions of pending	G02-01	11	Amount in monetary terms i.e. currency in controversy, dispute from legal
22	legal proceedings			proceedings
22 23	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
	Impact of Subsidies	V10-01 V10-02	II II	Percentage of total revenue generated in subsidised markets  Energy production cost per kWh as a percentage of average wholesale price per
		A TO-07	11	kWh in monetary terms i.e. currency
		V10-03	II	Percentage of business in markets with feed-in tariffs or regulated pricing
				structure
24	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
25	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
26	Utilization	1/12 01	77	by the company (refered to Introduction 1.8.1. KPIs & Definitions)
27	Utilisation Critical Incidents	V13-01 V27-02	II II	Capacity utilisation as a percentage of total available facilities  Total costs due to critical incidents (incidents having a severe impact on the
	Chalan Incidents	VZ/-UZ	11	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
	ruste scope iv	20, 01		(according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance
		L07-02	111	· · · · · · · · · · · · · · · · · · ·
30	D 1: 1:	E42.02		(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	V11-01 V21-04	III	Average age of power stations, production or distribution sites including pipelines
	5 5	VZ1-U4	111	3 3 1 71
37	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 fricidents	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





### 7577 Water

	1011			VVALOI
	KPI	SpezID Sc		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	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
	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 V U U U I I	V04-01 V04-03		Total R&D expenses or funding of research to external partners, suppliers or
		101 05		academic research in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		.0.12		company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
		VO. 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)
	844943333		880 <u>0</u> 008888888	- financing of ESG-relevant products or services
11	Waste Scope I	E04-01	Ш	Total waste in tonnes
12	Waste Scope II	E05-01	Ш	Percentage of total waste which is recycled
13 14	Leakages	E24-01	Ш	Total number of leakages reported
14	Contributions to	G01-01	Ш	Contributions to political parties as a percentage of total revenues
15	political parties	V06 01		D
16	Customer Satisfaction	V06-01	Ш	Percentage of total customers surveyed comprising satisfied customers
17	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
1,	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
18	14411: k!	V43 04		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
1,	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
20	Court Chair	V00 04		percentage of revenue
	Supply Chain	V28-01	II TT	Total number of suppliers
		V28-02	II TT	Percentage of sourcing from 3 biggest external suppliers
21	Wasto Scope III	V28-03	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  Total amount of costs incurred through leakages including remediation and fines
		E24-03	III	Total amount of costs incurred through leakages including remediation and fines
23	Water Consumption	E28-03	TTT	Groundwater consumption in m ³
•	Water Consumption		III	Groundwater consumption in m ³ Wasta offluent water in subjections
24	Customer Retention		III III	Waste effluent water in cubic meters  Share of market by product, product line, segment, region or total
25	Critical Incidents			Share of market by product, product line, segment, region or total Total number of critical incidents (incidents having a severe impact on the
-	Cinical Incidents	v Z / -UI	111	` '
				company's operations requiring significant investment or repair to damages or
				having the potential to generate lawsuits, litigation or compensation claims) in
26	Cupply Chain	V29 04	ттт	relation to the total number of clients  You Performance Narrative (Please answer the questions in may 500 words)
-	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
		V20 05	***	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?

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### 8355 Banks

	0000		Danks
	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		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
			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	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		
	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
			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		, , , , , , , , , , , , , , , , , , , ,
	, restricted	V18-02 II	Total value of off-balance sheet assets and liabilities as a percentage of total
			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		200 5.13.13
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
		210 02 111	positions
		S10-03 III	Percentage of total FTEs from ethnic minority groups
21	Microfinance	S12-01 III	Direct investments in microfinance in monetary terms i.e. currency
	The office	S12-02 III	Indirect investments e.g. in microfinance funds and loans to MFIs
22	Demographic Change	S16-01 III	Key Performance Narrative (Please answer the questions in max. 500 words) In
	Demograpine 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?
23	Non Dorforming Lag-	V14 02 TTT	Total gradit value of non-newforming loans in manatam tarms in a summer
	Non-Performing Loans	V14-02 III	Total credit value of non-performing loans in monetary terms i.e. currency





### **Full Line Insurance**

	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	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		1404 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		Ī	than 12 months ago
10	Innovation	V04-13	I	Percentage of products or services for
	IIIIOVation	40 <del>4</del> -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	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
		G02-01	11	Amount in monetary terms i.e. currency in controversy, dispute from legal
14	legal proceedings			proceedings
	Customer Satisfaction		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	П	Percentage of loans subjected to ESG-screening
	Investments & Prop			
	Trading			
	Trauma	V15-02	II	Percentage of loans declined for ESG risks
		V15-03	II	Percentage of prop trading activities subjected to ESG-screening
17	Diselection of Off			
	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
18	Financial Instruments	V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-	,	44	ESG-criteria
				LOG GITCHO
19	Criteria	C10 01		Devembers of female applement in polyhir: to total accordance
	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 guestions in max. 500 words) In
	. 5			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?
				potentian, adverse effects.
21	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
22	Non-Performing Loans		III	Total credit value of non-performing loans in monetary terms i.e. currency
	Non renorming Loans	v 14-0∠	111	rotal create value of non-performing loans in monetally terms i.e. currency





### **Insurance Brokers**

	KPI	SpezID	Scope	Specification
	(Scope I = Entry Level; Sco		llevel; 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
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
		V04-13	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
12		V06-01	11	Percentage of total customers surveyed comprising satisfied customers
	Diversity	S10-01 S10-02	III	Percentage of female employees in relation to total employees
		510-02	111	Percentage of female FTEs in senior positions in relation to total FTEs in senior
		S10-03	III	positions 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
12		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	C02 01	77	Account to account a facility of a supplied to the facility of
	Dimensions of pending	GUZ-U1	II	Amount in monetary terms i.e. currency in controversy, dispute from legal
14	legal proceedings Customer Satisfaction	V06-01	II	proceedings Percentage of total customers surveyed comprising satisfied customers
15	Non-Performing Loans		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			r creamage or loans subjected to 200 suretiming
	Trading			
	Trauma	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	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
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	S10-01	III	Percentage of female employees in relation to total employees
	Diversity	S10-01 S10-02	III	Percentage of female ETEs 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.			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
23	Non Doufermein - 1	S18-03	III	Revenues with microinsurance products in monetary terms i.e. currency
	Non-Performing Loans	V14-U2	III	Total credit value of non-performing loans in monetary terms i.e. currency





### Reinsurance

	0000			Temediane
	KPI	SpezID Sc		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	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
				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	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			
	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
				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
46				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		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
		640.00		positions
21	M: C:		III	Percentage of total FTEs from ethnic minority groups
21	Microfinance		III	Direct investments in microfinance in monetary terms i.e. currency
22	Dama amark: Cl		III	Indirect investments e.g. in microfinance funds and loans to MFIs
	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 Porforming Lases	V14 02	TTT	Total credit value of non performing loans in manetary terms i.e. surresser
-	Non-Performing Loans	V14-U∠	III	Total credit 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	Ilevel, Sc 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	11	Value of AuM for clients in €, \$ managed in accordance to ESG-criteria
		E18-02	11	Value of own AuM in €, \$ managed in accordance to ESG-criteria
12	Contributions to	G01-01	- 11	Contributions to political parties as a percentage of total revenues
	political parties			
13	Dimensions of pending	G02-01	- 11	Amount in monetary terms i.e. currency in controversy, dispute from legal
	legal proceedings			proceedings
14	Customer Satisfaction		II	Percentage of total customers surveyed comprising satisfied customers
15	Non-Performing Loans		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		**	Dt
		V15-02	II 	Percentage of loans declined for ESG risks
17	C	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-	1/10 N1	7.7	security writedowns in structured credit portfolios  Total value of off-balance sheet assets and liabilities incl. loan commitments,
-	Balance Sheet	V18-01	II	
				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
		A TO-07	11	balance sheet
19	Financial Instruments	V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-	V12 U1	44	ESG-criteria
	Criteria			ESG CITCHO
20	Diversity	S10-01	III	Percentage of female employees in relation to total employees
	0.0.0,	S10-01	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
		<b></b>		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
				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?
				potentially daverse 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





## Real Estate Holding & Development

	KPI			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 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)
·	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
	2111101441011	V04-12	Ī	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 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	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
13	D:	F1.C 01		a percentage of revenue
	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
14	B	E16-07	II	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	W-t 6	E20 04		BREEAM. GBCA. ABGR. HOE as in percent
16	Water Consumption Portfolio under	E28-01 V22-01	II II	Water consumption in m ³ Portfolio under coverage for sustainability aspects in m ²
-	Coverage	v∠∠-U1	11	Portfolio under coverage for sustainability aspects in m ²
	-	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	II	Percentage of customer equipped with smart metering applications
18	Environmental CapEx	V11-02 V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	CALLES	0-		by the company (refered to Introduction 1.8.1. KPIs & Definitions)
19	Water Consumption	E28-03	III	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 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
11	products	V04-13	I	than 12 months ago 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	П	Total waste in tonnes





### Industrial & Office 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 <del>4</del> -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	<b>-</b> 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





### Retail 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	.00 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	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
	LIIIISSIOII KIGIILS	LII-OI	11	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
		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	Water Canada at the control of the c	E20 04	**	BREEAM, GBCA, ABGR. HOE as in percent
17	Water Consumption	E28-01 V11-02	II	Water consumption in m ³ Percentage of systemer equipped with smart metering applications
18	Smart Metering Environmental CapEx	V11-02 V12-02	II II	Percentage of customer equipped with smart metering applications  CapEx allocation to investments on ESG relevant aspects of business as defined
	Environmental CapEX	V1Z-UZ	11	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
		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





### Residential 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	.00 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	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
	LIIIISSIOII KIGIILS	LII-OI	11	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
		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	Water Canada at the control of the c	E20 04	**	BREEAM, GBCA, ABGR. HOE as in percent
17	Water Consumption	E28-01 V11-02	II	Water consumption in m ³ Percentage of systemer equipped with smart metering applications
18	Smart Metering Environmental CapEx	V11-02 V12-02	II II	Percentage of customer equipped with smart metering applications  CapEx allocation to investments on ESG relevant aspects of business as defined
	Environmental CapEX	V1Z-UZ	11	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
		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			Specification
	(Scope I = Entry Level; Sco			
	Energy Efficiency	E01-01	I	Energy consumption, total
	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
-	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	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	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
				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
	Revenues from new	V03-02	I	Percentage of new products or modified products introduced less
	products	VO4 01		than 12 months ago
	Innovation	V04-01 V04-12	I I	Total R&D expenses  Total investments in research on ESG relevant aspects of business as defined by
		VU4-12	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
	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
13	Emission Diabts	E11-02	II	period Total income (expenditure) on emission rights traded (emission rights bought) as
	Emission Rights	E11-02	11	a percentage of revenue
14	Direct Building Energy	E16-01	II	Total building electricity consumption in kWh
	Consumption	210 01	**	rotal ballaning electricity consumption in KWII
		E16-03	II	Total building gas consumption in m ³
		E16-05	11	Total alternative energy consumption in kWh
		E16-07	- 11	Annual heating/cooling costs \$,€
15	Building Certification	E27-01	П	Proportion of total real estate owned and/or under management with a
				certification from LEED (Leadership in Energy and Environmental Design),
16	Water Consumption	E20 01	77	BREEAM, GBCA, ABGR, HOE as in percent
	Water Consumption Smart Metering	E28-01 V11-02	II II	Water consumption in m ³ Percentage of customer equipped with smart metering applications
	Environmental CapEx	V11-02 V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined
	Emmonmental capex	412 UZ	4.4	by the company (referred to Introduction 1.8.1. KPIs & Definitions)
19		V22-01	II	Portfolio under coverage for sustainability aspects in m ²
	Portfolio under	V Z Z T U J		
	Portfolio under Coverage	V2Z-01		
		V22-01 V22-02	II	Portfolio under coverage for sustainability as a percentage of total portfolio of real
			II	estate owned and/or managed
			II III	





# Specialty 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	Corruption	V02.01		behavior, anti-trust and monopoly practices
-	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	VUJ-UZ	1	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	Ш	Total waste in tonnes
12	Emission Rights	E11-01	П	Total number of EUA(European Union Allowance Unit) on hand at end of reported
13	Fii Bi-Lt-	E11 00	**	period
13	Emission Rights	E11-02	II	Total income (expenditure) on emission rights traded (emission rights bought) as
14	Direct Building Energy	E16-01	II	a percentage of revenue Total building electricity consumption in kWh
	Consumption	L10-01	11	rotal building electricity consumption in kwii
	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	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	11	CapEx allocation to investments on ESG relevant aspects of business as defined
19	Daudella un des	V22 04	**	by the company (referred to Introduction 1.8.1. KPIs & Definitions)
	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
		VZZ-UZ	11	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





# Mortgage 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
	J. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.		_	behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption
9	D	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
	I I I I V U CI O I I	V04-01 V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		70 . 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	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported
13	Emission Rights	E11-02	II	period 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		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	Water Consumption	E28-01	II	BREEAM. GBCA. ABGR. HOE as in percent Water consumption in m ³
17	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
18	Environmental CapEx	V11-02 V12-02	11 II	CapEx allocation to investments on ESG relevant aspects of business as defined
	Environmental Capex	41Z-UZ	11	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	Doubtello under coverge for quebiophilibu pe a gereaphage of babel as whells of sail
		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	V35-03	III	Average rate of vacancy positions in percent
	vacaricy rate	433 UI	111	Average rate of 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	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
	Illiovacion	V04-01 V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		VU4-12	1	company (refered to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
		.0.15	•	- 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
	Ţ.			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	Building Certification	E16-07 E27-01	II II	Annual heating/cooling costs \$,€ Proportion of total real estate owned and/or under management with a
	Building Certification	EZ/-U1	11	•
				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	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
		<b>~</b>		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 (Scope I = Entry Level; Sco			Specification  ope     = 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	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
8	Corruption	V02-01	I	behavior, anti-trust and monopoly practices Percentage of revenues in regions with Transparency International corruption
9				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	V04-09	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
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 Customer Satisfaction	V06-01	Ш	proceedings 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	V13-03	11	refreshinge of prop trading activities subjected to ESG-screening
	Trading			
16	Security Writedowns	V16-01	II	Amount of security writedowns depreciated or impaired as a percentage of total
17	B. 1 555			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 Financial Instruments	V19-01	П	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-	.12 01	**	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
		C10 00	***	positions
20	Microfinance	S10-03	III	Percentage of total FTEs from ethnic minority groups
-	Microfinance	S12-01 S12-02	III III	Direct investments in microfinance in monetary terms i.e. currency 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
		-10 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 effects 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)
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 products	V03-02	I	Percentage of new products or modified products introduced less 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
				<ul> <li>increasing fuel-efficiency</li> <li>making ESG-relevant products operable</li> <li>(e.g. smart metering, green building technologies)</li> <li>financing of ESG-relevant products or services</li> </ul>
				infancing of Loo relevant products of 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			
	Trading			
17	Security Writedowns	V16-01	II	Amount of security writedowns depreciated or impaired as a percentage of total
10	للوالد والم			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
19	Cinoncial Instruments	V/10 01	77	balance sheet
	Financial Instruments	V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
20	Criteria	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
		310-02	111	positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
21	Demographic Change	S16-03	III	Key Performance Narrative (Please answer the questions in max. 500 words) In
	Demographic Change	210-01	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?

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### **Investment 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	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)
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  You Performance Narrative (Please answer the questions in may 500 words) Pe
		300-03	1	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
	- Co apt. co.		-	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)
11	Contributions to	G01-01	II	- financing of ESG-relevant products or services Contributions to political parties as a percentage of total revenues
	political parties	001 01		Contributions to political parties as a percentage of total revenues
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	Recommendations	S21-01	II	Percentage of recommendation changes due to ESG performance changes
15	TEEB	S22-01	II	Percentage of output on TEEB in relation to total output
16		V06-01	II	Percentage of total customers surveyed comprising satisfied customers
17	Credit Portfolio,	V15-03	II	Percentage of prop trading activities subjected to ESG-screening
	Investments & Prop			
18	Trading	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
		310 02	111	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?





## Mortgage Finance

	0110			Wortgage i manoe
	KPI	SpezID S		Specification
	(Scope I = Entry Level; Sco	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		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)
u	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	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 viole	V(01_01	т	, 11,
	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	V04-09	I	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	I	Percentage of products or services for
		104 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	
		G01-01	11	Contributions to political parties as a percentage of total revenues
12	political parties	G00 04		
12	Dimensions of Pending	G02-01	II	Amount in monetary terms i.e. currency in dispute from legal proceedings
	Legal Proceedings			
13	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
14	Non-Performing Loans	V14-01	II	Percentage of non-performing loans in relation to total loans
		V14-02	II	Total credit value of non-performing loans in monetary terms i.e. currency
15	Credit Portfolio,	V15-01	II	Percentage of loans subjected to ESG-screening
	Investments & Prop			3
	Trading			
	Haumu	V15-02	II	Percentage of loans declined for ESG risks
			II	Percentage of loans declined for ESG fisks  Percentage of prop trading activities subjected to ESG-screening
16	Carrotte Motte de la	V15-03		- , ,
10	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	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
18	Financial Instruments	V19-01	11	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-	V <b>.</b>		ESG-criteria
				ESS GIRCITO
	Criteria	V19-01	11	Descentage of financial instruments, investment assessed held in accordance with
		A13-01	11	Percentage of financial instruments, investment property held in accordance with
19	D:it.	616.03		ESG-criteria
	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
		S12-02	III	Indirect investments e.g. in microfinance funds and loans to MFIs
21	Demographic Change	S16-01		Key Performance Narrative (Please answer the questions in max. 500 words) In
	2 s.mograpine 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?
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# **Equity Investment Instruments**

	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		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	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
	Linguitori 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	V04-09	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 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
				<ul> <li>developing and using clean technologies</li> <li>offsetting climate change, carbon emissions, resource depletion</li> </ul>
				- 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	П	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 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	II	Amount of security writedowns depreciated or impaired as a percentage of total
	Security Winecoomis	V10 01	**	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			,
18		V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
	Criteria	V/10 04	++	0
		V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
19	Criteria Diversity	S10-01	III	Percentage of female employees in relation to total employees
	Diversity	S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior
		010 01		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?





# Nonequity Investment Instruments

	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		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
	zicigacion riono	.01 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	V04-09	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	11	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	11	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	D:I	V40 03		security writedowns in structured credit portfolios
1,	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	V/10 01	***	Described of figure in lighter months in the same and the last in
		V19-01	II	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-			ESG-criteria
	Criteria Financial Instruments	V/10-01	11	Percentage of financial instruments, investment property held in accordance with
	Held in acc with ESG-	A T 3-OT	11	ESG-criteria
	Criteria			LOG CITCHII
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
		310 02		positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
			-	2
20	Microfinance	S12-01	III	Direct investments in microfinance in monetary terms i.e. currency
	r-ner officialitie	S12-01 S12-02	III	Indirect investments in microfinance in monetary terms i.e. currency  Indirect investments e.g. in microfinance funds and loans to MFIs
21	Demographic Change	S16-01		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?





# **Computer Services**

	KPI			Specification
	(Scope I = Entry Level; Sci	•	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 S08-02 S08-03	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 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	V03-02	I	Percentage of new products or modified products introduced less
10	products	1/04 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
		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)
11		CO1 O1	***************************************	- 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 13	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 (refered 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	Critical Incidents	V27-01	II	Total number of critical incidents (incidents having a severe impact on the
	Citted frederics	V2, 01	-11	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	II	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

				Specification
	(Scope I = Entry Level; Sco	•		
	Energy Efficiency	E01-01	Ι	Energy consumption, total
	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
	Training & qualification		Ι	Average expenses on training per FTE p.a
		S03-01	Ι	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
				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	Ι	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by
		1/04 40		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 ,	Carabeille diamenta	C01 01	TT	- financing of ESG-relevant products or services
	Contributions to political parties		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	11	Share of market by product, product line, segment, region or total
14 (	Customer Satisfaction	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
	Management			development as a percentage of total FTEs
16	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)
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			Specification
	(Scope I = Entry Level; 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
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
		V04-02	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	3220000070002400000000000000000000000000			- 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 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	II	Percentage of total customers surveyed comprising satisfied customers
15	Human Resource Management	V07-05	II	Total number of vacant positions in product development, programming or business development
		V07-06	II	Number of vacant positions in product development, programming or business 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)





# 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	Liking king mining	\/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	Ī	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			000000000000000000000000000000000000000	- 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 II	E04-01 E05-01	II II	Total waste in tonnes
14	End of Product	E09-01	II	Percentage of total waste which is recycled  Percentage of total product output in terms of revenue which has undergone a
	Lifecycle	LO3-OI	11	design for disassembly design process
15	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-02	11	Packaging material per tonne of output
16	Eco-Design	E13-01	11	Improvement rate of product energy efficiency compared to previous year
17	Water Consumption	E28-01	11	Water consumption in m ³
18	Contributions to	G01-01	11	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			
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 cumpliars and cumply chain partners audited for compliance
				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	Certification of	S07-04	11	Conduct) 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
	amechanice & surety	JJJ 02	**	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	11	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
27	a 1 21			terms i.e. currency incl. name and/or method of valuation
27	Supply Chain	V28-01	II	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				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	203 02		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
				percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a
32	<b>.</b>	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 \$,€
		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
	Зирріу Спапі	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; 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
		V04-05	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	11	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	II	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	11	Total spending on product safety corporate
	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	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	CHGH C	CO7 ^ .		Conduct)
21	Certification of	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or
22	Facilities			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 by the company (referred to Introduction 1.8.1. KPIs & Definitions)
25	Vertical range of	V17-01	II	Vertical range of manufacturing in Percent
	manufacturing	A T / - U I	11	vertical range of manufacturing in Fercent
	<del></del>			
26	integration in Percent Brand Value	V24-01	77	Value of hrand as measured by third-narty or external consultancy in monetans
	Dialiu 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	II	Total number of suppliers
			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	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
		203 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
				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-
	Fackaging	L10-05		biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
			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		p.a.
34	Water Consumption		III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured
			III III	Groundwater consumption in m ³ Waste effluent water in cubic meters
35	Environmental		III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	233 01		Transer of Sices With 150 1 1001 certification / frameer of cotal Sices
	Compacionicy	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
			III	Spending on product safety per unit produced corporate
37	Customer Retention		III	Share of market by product, product line, segment, region or total
38 39	Utilisation		III	Capacity utilisation as a percentage of total available facilities
39	Average age of	V21-02	III	Average age of facilities in years
40	Material Supply Chain	V28-03	III	Turnover of suppliers in percent
	Зирргу Спапт		III	Key Performance Narrative (Please answer the questions in max. 500 words)
		¥20 0 <del>7</del> .		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	Spor ID	Scono	Specification		
	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	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		S03-01	Ī	Age structure/distribution (number of FTEs per age group, 10-year intervals)		
6			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		
	In gather thems		-	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		
		140.4.15		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		
		VU4-13	1			
				<ul> <li>increasing eco-efficiency of client applications or operations</li> <li>developing and using clean technologies</li> </ul>		
				- 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	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year		
14	Environmental	E33-01	II	Number of sites with ISO 14001 certification / number of total sites		
	Compatibility					
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	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		
16				Conduct)		
16	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of		
17	Customer Batantina	VOE OR	77	production sites, plants ect.		
18	Customer Retention	V05-03 V06-01	II TT	Share of market by product, product line, segment, region or total Percentage of total customers surveyed comprising satisfied customers		
19	Customer Satisfaction Environmental CapEx	V06-01 V12-02	II II	CapEx allocation to investments on ESG relevant aspects of business as defined		
	спуноппиенца Сарех	N T Z - U Z	11	by the company (refered to Introduction 1.8.1. KPIs & Definitions)		
20	Vertical range of	V17-01	II	Vertical range of manufacturing in Percent		
	manufacturing	, _ ,   U <u>+</u>				
	integration in Percent					
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	II	Total number of suppliers		
		V28-02	II	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			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		
		V04-05	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	<b>II</b>	Total CO ² ,NOx, SOx, VOC emissions in million tonnes		
12 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	End of Product	E09-01	II	Percentage of total product output in terms of revenue which has undergone a		
15	Lifecycle	F10 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		
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	<b>001 01</b>	**	continuations to political parties as a percentage of total revenues		
19	Health & Safety	S05-01	11	Total spending on product safety corporate		
	Aspects of Products					
20	Supplier Agreements	S06-01	11	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	11	Share of supplier that are signatories to the EICC (Electronic Industry Code of		
				Conduct)		
21	Certification of	S07-04	11	Percentage of total facilities certificated according to ISO 9001, SA 8000 or		
	Facilities			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	11	CapEx allocation to investments on ESG relevant aspects of business as defined		
25	Variable	\/47 ^4		by the company (refered to Introduction 1.8.1. KPIs & Definitions)		
	Vertical range of	V17-01	II	Vertical range of manufacturing in Percent		
	manufacturing					
26	integration in Percent	V24 01	TT	Value of heard as managinad by third party as systemal assembles as its		
	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary		
27	Supply Chain	V28-01	II	terms i.e. currency incl. name and/or method of valuation Total number of suppliers		
	эарргу спант	V28-01	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	F	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
		LU3-10	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	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture
	Lifecycle	203 02		or re-conditioning processes
	Lifecycle	E09-03	III	Percentage of total product output in terms of revenue which is reused in the
		200 00		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
				percentage of all associated material costs
32	Packaging	E10-03 I	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, 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	Water Consumentian	E28-02	777	D.a.
٠.	Water Consumption	E28-02 E28-03	III	Water (in m³) used per amount (e.g. in tonnes) of product manufactured Groundwater consumption in m³
		E28-03	III	Waste effluent water in cubic meters
35	Environmental	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
	Compatibility	L33 01	111	Number of Sites with 150 14001 certification / number of total sites
	Compatibility	E33-02	III	Percentage of revenue from eco-labeled
		200 02		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	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			
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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