

Corporate Sustainability Assessment 2024

Social Dimension



Introduction

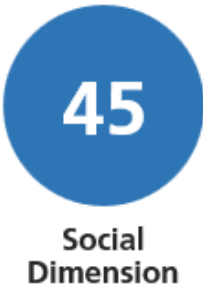
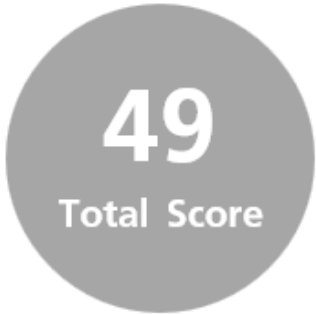
Charoen Pokphand Group has set a vision “To be a Leading Tech and Innovative Conglomerate, Providing Food for both Body and Mind, that Creates Shared Value and Brings Health and Well-being for All”. Sustainability is one of the foundations for C.P. Group to achieve this vision.

In today’s environment, it is essential to understand and benchmark a company’s performance against peers and industry standards to drive continuous improvement. To facilitate this, various benchmarking and rating organizations provide assessment frameworks for companies to assess their sustainability performances. One of the most respected among these is the S&P Global Corporate Sustainability Assessment or CSA. The S&P Global CSA is highly regarded by companies and investors around the world for its rigorous and transparent methodology, along with its focus on accountability. Additionally, the assessment criteria are updated annually to ensure relevance and alignment with the latest trends.

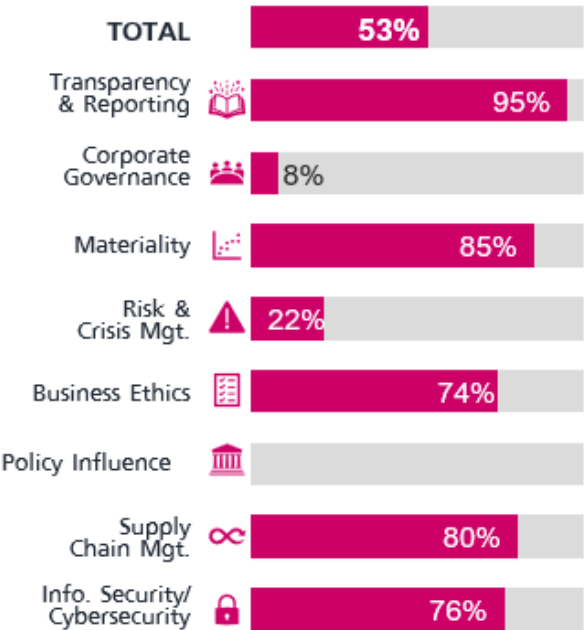
Due to its credibility and comprehensive approach, C.P. Group has adopted the S&P Global CSA criteria to evaluate sustainability performance of the business units. Using this framework not only ensures alignment with international standards but also helps each business unit improve the sustainability performances and remain competitive on a global scale.

Corporate Sustainability Assessment 2023 Dashboard

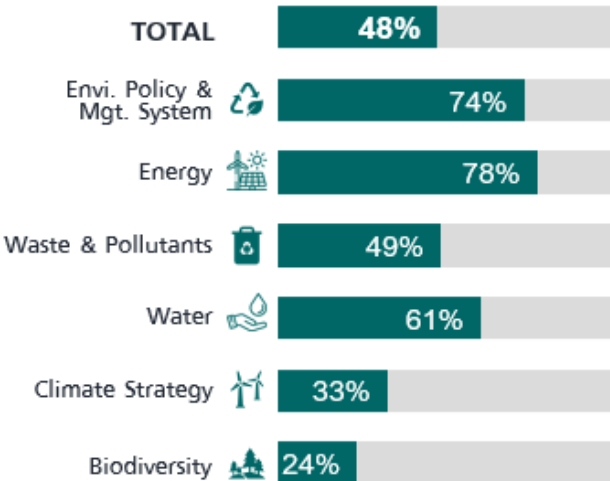
Ascend Group Company Limited



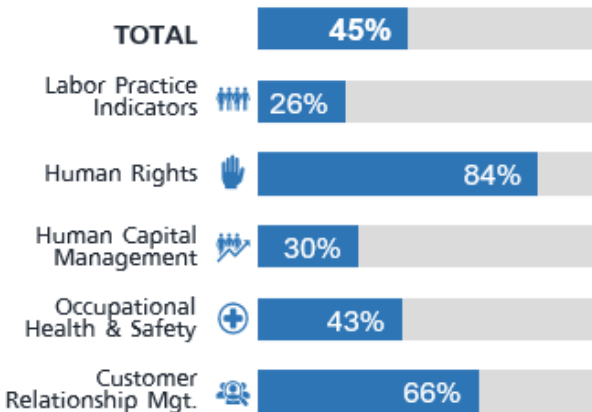
Governance & Economic Dimension



Environmental Dimension



Social Dimension



Key Improvement Area

- Data and information disclosure in the public domain, such as website and sustainability reports
- Development of policies that align with national and international standards and requirements
- Data collection according to requirements
- Development of additional reporting, such as TCFD and TNFD to respond to the current and upcoming trends

Question Scores: Social Dimension

Questions	Score 2023
Labor Practices	26
Discrimination & Harassment	100
Workforce Breakdown: Gender	17
Workforce Breakdown: Race/ Ethnicity & Nationality	0
Gender Pay Indicators	0
Freedom of Association	100
Human Rights	84
Human Rights Commitment	100
Human Rights Due Diligence Process	100
Human Rights Assessment	85
Human Rights Mitigation & Remediation	0
Human Capital Management	30
Training & Development Inputs	66
Employee Development Programs	0
Human Capital Return on Investment	0
Hiring	64
Type of Performance Appraisal	42
Long-Term Incentives for Employees	0
Employee Support Programs	34
Employee Turnover Rate	44
Trend of Employee Wellbeing	30

Questions	Score 2023
Occupational Health & Safety	43
OHS Policy	0
OHS Programs	0
Fatalities	100
Lost-Time Injury Frequency Rate (LTIFR) - Employees	69
Lost-Time Injury Frequency Rate (LTIFR) - Contractors	100
Customer Relationship Management	66
Online Strategy	44
Customer Satisfaction Measurement	17
Quality Management	100
Incentives for Distribution Networks	100

Table of Contents

Normalization Factors	6
3. Social Dimension	8
3.1 Labor Practices	8
3.2 Human Rights	24
3.3 Human Capital Management	35
3.4 Occupational Health & Safety	56
3.5 Customer Relations	68

Normalization Factors

Revenues will be used as the normalization factor for the data reported in the environmental dimension ("Emissions", "Waste", "Water" and "Resource Efficiency and Circularity" criteria). If available, constant currency (foreign exchange adjusted) revenues are preferred, as they eliminate the effect of fluctuations in foreign exchange rates and are thus a better indicator of business performance. However, reported revenues are acceptable as well. Please also provide information for all other requested fields.

Fiscal year-end date

Please specify your fiscal year-end date in the following format:

dd.mm.yyyy (e.g. 31.12.2023)

31.12.2023

Company Data	Financial Year 2020	Financial Year 2021	Financial Year 2022	Financial Year 2023
Revenues Please indicate if figures are reported or constant currency: <input type="radio"/> Constant Currency <input type="radio"/> Reported Revenues	9,656 million THB	10,905 million THB	14,252 million THB	16,645 million THB
Revenues in US Dollars Please convert your revenues in US dollars at the exchange rate of your fiscal year-end date.	319 million USD	324 million USD	410 million USD	484 million USD
Total Employees	1,805 persons	2,775 persons	2,491 persons	3,229 persons

Info Text:

Question Rationale The information asked in this question is required by us to normalize quantitative data provided in other questions and criteria (e.g., Emissions). Company data reported here may also be used to normalize other reported data in the questionnaire or may be used by us for research purposes.

Key Definitions

- Revenues: Please provide the revenues in your reporting currency, and indicate which currency you have used in the comment box. Please provide constant currency (foreign exchange adjusted) revenues if possible, as they

eliminate the effect of fluctuations in foreign exchange rates and are thus a better indicator of business performance.

However, reported revenues are also accepted

- Revenues in US Dollars: Please convert the revenues reported in each year using the exchange rate at the end of that corresponding fiscal year. In other words, if your company has a fiscal year that ends on the 31st of December, the revenues provided for FY2019 should be converted using the exchange rate on 31.12.2019. The revenues provided for FY2020 should be converted using the exchange rate on 31.12.2020.
- Total Employees: the number of people employed on a full time and part-time basis by the company, calculated as: $\text{Total Employees} = \text{Full Time Employees} + 0.5 * \text{Part Time Employees}$. If you calculate your total number of employees differently, please describe your method in the comment box.

Data Requirements





- Please provide information for all parts of this question and ensure that the figures provided are consistent over four years as well as consistent with the figures (e.g., emissions) provided in the other questions.
- Reporting currency: currency selected will be used throughout the questionnaire for consistency purposes, and will automatically be selected for questions asking for monetary data.
- Unless otherwise specified, all monetary values should be reported in their absolute values.
- If available for your industry, please select the appropriate normalization factor to be used for normalizing data reported in the "Emissions"

Supporting evidence: No document is required to support your response. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information.

3. Social Dimension

3.1 Labor Practices

Assessment Focus

 Disclosure/ Transparency	 Documents	 Public Documents	 Exposure /Coverage
 Trend	 Performance	 Awareness	 External Verification

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

The key focus of the criterion is on gender diversity in management, equal remuneration, and freedom of association.

3.1.1 Discrimination & Harassment

Does the company have a policy on non-discrimination and anti-harassment at a group level and is it available publicly?

Yes, the company has a group-wide policy on non-discrimination and anti-harassment and it covers the following measures. Please indicate where this information is available in **public reporting or corporate website**.

- Explicit statement prohibiting harassment:
- Sexual harassment
- Non-sexual harassment
- Zero tolerance policy for discrimination
- Trainings for all employees on discrimination or harassment in the workplace
- Defined escalation process for reporting incidents specific to discrimination and/or harassment
- Corrective or disciplinary action taken in case of discriminatory behavior or harassment

No, the company does not publicly report on a group-wide policy for non-discrimination and anti-harassment.

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

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

The purpose of this question is to evaluate the quality of the company's non-discrimination and anti-harassment policy. According to the International Labor Organization (ILO), discrimination based on the mentioned identity markers is a violation of human and labor rights. Furthermore, diverse companies with strong non-discriminatory practices have been proven to perform better in terms of innovation, efficiency, productivity, employee engagement, and talent attraction and retention, thus making anti-discrimination practices a key strategic topic for companies.

Key Definitions

Discrimination: Discrimination is defined as the act and the result of treating people unequally by imposing unequal burdens or denying benefits, instead of treating each person fairly on the basis of individual merit. Discrimination can also include harassment.

Harassment: Harassment is defined as a course of comments or actions that are unwelcome, or should reasonably be known to be unwelcome, to the person towards whom they are addressed. Non-sexual harassment includes but is not exclusive to mobbing and bullying, while sexual harassment includes a sexual component.

Zero tolerance: Zero-tolerance policies against harassment and discrimination dictate that any allegations are taken seriously and handled confidentially and sympathetically. If allegations are confirmed, remedial action, disciplinary action, dismissal, or legal action will be taken.

Defined escalation process: System consisting of specific procedures, roles, and rules for receiving complaints and providing remedy. Grievance mechanisms are also accepted here. It should be specified in the company's public domain that discrimination and harassment incidents are to be reported through the defined escalation process.

Corrective action: Corrective action is a process of communicating with the employee and taking active measures to improve unacceptable behavior.

Disciplinary action: A disciplinary action is a reprimand or corrective action in response to employee misconduct, rule violation, or poor performance. Depending on the severity of the case, a disciplinary action can take different forms, including a verbal warning, a written warning, a poor performance review or evaluation, a reduction in rank or pay, and termination.

Data Requirements

This question requires publicly available information. We expect companies to have a statement explicitly prohibiting both sexual and non-sexual harassment. We expect the company's policies and measures to be explicitly relevant to discrimination and harassment. A simple mention of discrimination in the Codes of Conduct is not considered sufficient. If discrimination and harassment are included in trainings, escalation processes, and disciplinary actions together with other breaches of the Codes of Conduct, it should be mentioned that each aspect also covers

discrimination and harassment specifically. Please note: If you have less than 100 employees or no employees in your organization, then please mark the question as “Not applicable”.

References

ILO: Convention no. 111 ILO: Business, Discrimination and Equality

3.1.2 Workforce Breakdown: Gender

Does your company monitor the following indicators regarding workforce gender diversity? If so, please complete the table. Please provide the coverage reported on as a percentage of FTEs and attach supporting public evidence where indicated if available.

Please also indicate whether you have set a public target for women representation. We expect companies to have set at least one public target for one representation level in order to meet our requirements for the targets. We do not expect companies to have targets for each level of representation.

Yes, we monitor the following indicators:

Please select the coverage of the data reported on as a % of FTEs:

- >75% of FTEs
- 50-75% of FTEs
- 25-50% of FTEs
- <25% of FTEs

Diversity Indicator	Percentage (0 - 100 %)	Public Target
Share of women in total workforce (as % of total workforce)	<div style="border: 1px solid black; padding: 2px;">46.86%</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div> <input checked="" type="checkbox"/> Public reporting available:	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div> Target year: <div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div> <input type="checkbox"/> Public reporting:
Share of women in all management positions, including junior, middle and top management (as % of total management positions)	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div> <input type="checkbox"/> Public reporting available:	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div> Target year: <div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div> <input type="checkbox"/> Public reporting:
Share of women in junior management positions, i.e. first level of management (as % of total junior management positions)	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div> <input type="checkbox"/> Public reporting available:	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div> Target year: <div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div> <input type="checkbox"/> Public reporting:

<p>Share of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total top management positions)</p>	<p>30.67%</p> <p>Numerical</p>	<p><input checked="" type="checkbox"/> Public reporting available:</p>	<p>Numerical</p>	<p>Target year:</p>	<p>Numerical</p>	<p><input type="checkbox"/> Public reporting:</p>
<p>Share of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.)</p>	<p>42.56%</p> <p>Numerical</p>	<p><input checked="" type="checkbox"/> Public reporting available:</p>	<p>Numerical</p>	<p>Target year:</p>	<p>Numerical</p>	<p><input type="checkbox"/> Public reporting:</p>
<p>Share of women in STEM-related positions (as % of total STEM positions)</p>	<p>31.27%</p> <p>Numerical</p>	<p><input checked="" type="checkbox"/> Public reporting available:</p>	<p>Numerical</p>	<p>Target year:</p>	<p>Numerical</p>	<p><input type="checkbox"/> Public reporting:</p>

- No, we do not monitor the gender breakdown of our workforce.
- Not applicable. Please provide explanations in the comment box below.
- Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

We assess various Labor KPIs of an organization to determine not only the quality, but also the transparency of its reporting on diversity issues. Gender diversity can improve a company's performance as it increases the likelihood of bringing people with different types of knowledge, views and perspectives together. This diversity results in better innovative and problem-solving skills, improves talent attraction and retention, increases employee engagement and results in higher efficiency. Several initiatives have already been taken by shareholders and governments to increase the share of women in the workforce and in leadership positions. Companies who are early adopters of inclusive hiring and retention practices will therefore benefit from positive recognition and lower compliance costs in the future.

This question

specifically assesses workforce gender diversity by asking about the proportion of women at different levels of responsibility. We expect companies to also commit to gender balance across the talent pipeline by setting targets for the levels of representation where they face the greatest challenges. This question looks at the companies' ability to disclose this data, as well as its performance compared to its industry peers and its ability to retain women talent.

Key Definitions

The definitions provided below are guidelines that should be followed as closely as possible. If a different definition is used, this should be explained accordingly and a consistent definition should be used in any other questions that may require information about organizational structures.

Gender identity: Each person's deeply felt internal and individual experience of gender, which may or may not correspond to the sex assigned at birth, including the personal sense of the body (which may involve, if freely chosen, modification of bodily appearance or function by medical, surgical or other means) and other expressions of gender, including dress, speech and mannerisms (European Institute for Gender Equality). In this question, we refer to employees who self-identify as women, i.e., who consider their gender identity to be woman.

Management positions: This refers to all levels of management, including junior, middle and senior level management.

Junior management positions: refer to first-line managers, junior managers and the lowest level of management

within a company's management hierarchy. These individuals are typically responsible for directing and executing the day-to-day operational objectives of organizations, conveying the directions of higher level officials and managers to subordinate personnel.

Middle management positions: refer to managers who head specific departments (such as accounting, marketing, production) or business units, or who serve as project managers in flat organizations. Middle managers are responsible for implementing the top management's policies and plans and typically have two management levels below them.

Top management positions: refer to management positions with a reporting line at most two levels away from the CEO. They include individuals who plan, direct, and formulate policies, set strategy, and provide the overall direction of enterprises/organizations for the development and delivery of products or services, within the parameters approved by boards of directors or other governing bodies.

Revenue-generating functions: refer to line management roles in departments such as sales, or that contribute directly to the output of products or services. It excludes support functions such as HR, IT, Legal. May also be referred to as roles that have P&L responsibility.

STEM: Science, technology, engineering and mathematics. STEM workers use their knowledge of science, technology, engineering or mathematics in their daily responsibilities. To be classified as a STEM employee, the employee should have a STEM-related qualification and make use of these skills in their operational position. Positions include, but are not limited to, the following: Computer programmer, web developer, statistician, logistician, engineer, physicist, scientist.

Coverage: The coverage corresponds to the scope of the data reported on. For example, if a company only reports on its employees in one country, and these employees represent X% of the total workforce, then the company should select the bracket which includes this X%. Please use a consistent coverage for all indicators.

Data Requirements

Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering each of the following aspects of this question:

- Women in the total workforce
- Women in all management positions
- Women in junior management positions
- Women in top management positions
- Women in revenue-generating positions
- Women in STEM-related positions

We expect companies to have set **at least one public target** for one representation level in order to meet our requirements for the targets. We do not expect companies to have public targets for each level of representation, but only for one level. This target needs to be publicly available or will not be considered as relevant in the scoring of this question. Please note: If you have less than 100 employees or no employees in your organization, then please mark the question as "Not applicable".

References

- The gender equality questions were developed in collaboration with EDGE, leveraging its robust research on gender equality. EDGE is the leading global assessment methodology and business certification standard for gender

equality. It measures where organizations stand in terms of gender balance across their pipeline, pay equity, effectiveness of policies and practices to ensure equitable career flows as well as inclusiveness of their culture. Launched at the World Economic Forum in 2011, EDGE has been designed to help companies not only create an optimal workplace for women and men, but also benefit from it. EDGE stands for Economic Dividends for Gender Equality and is distinguished by its rigor and focus on business impact. EDGE Certification's diverse customer base consists of 200 large organizations in 44 countries across five continents, representing 29 different industries and employing globally more than 2.4 million employees - ILO convention No. 111

3.1.3 Workforce Breakdown: Race/ Ethnicity & Nationality

Does your company provide a breakdown of its workforce according to racial and ethnic self-identifications, or nationality? Please refer to the information button for further guidance on which option to select.

Please provide the coverage reported on as a percentage of FTEs and attach supporting public evidence where indicated if available.

At least 20% of our workforce is based in the US and we monitor the breakdown of our workforce according to ethnic and racial indicators.

Please select the coverage of the data reported on as a % of FTEs:

- >75% of FTEs
- 50-75% of FTEs
- 25-50% of FTEs
- <25% of FTEs

Breakdown	Share in total workforce (as % of total workforce)	Share in all management positions, including junior, middle and senior management (as % of total management workforce)
Asian	Numerical	Numerical
Black or African American	Numerical	Numerical
Hispanic or Latino	Numerical	Numerical
White	Numerical	Numerical
Indigenous or Native	Numerical	Numerical
Other, please specify:		

	Numerical	Numerical
Max. 1,000 characters		

This information is publicly available. Please provide supporting evidence:

Less than 20% of our workforce is based in the US and we monitor the breakdown of our workforce according to under-represented and structurally disadvantaged ethnic and racial minorities. If you are not able or allowed to provide such a breakdown, please report on the breakdown of your workforce based on nationality. Please fill in the table below with the relevant categories used.

We report on the breakdown of our workforce based on ethnic and racial minorities. Please specify the ethnic and racial categories in the table below.

We are not able or allowed to report on ethnic and racial minorities, and therefore provide a breakdown based on nationality. Please specify the nationalities which make up the highest percentage of your workforce in the table below.

This information is publicly available. Please provide supporting evidence:

Please select the coverage of the data reported on as a % of FTEs:

>75% of FTEs

50-75% of FTEs

25-50% of FTEs

<25% of FTEs

Breakdown based on, please specify:	Share in total workforce (as % of total workforce)	Share in all management positions, including junior, middle and senior management (as % of total management workforce)
Max. 1,000 characters		
Category name:	Numerical	Numerical
Max. 1,000 characters		
Category name:	Numerical	Numerical
Max. 1,000 characters		
Category name:	Numerical	Numerical
Max. 1,000 characters		
Category name:	Numerical	Numerical
Max. 1,000 characters		

<input type="checkbox"/> Not relevant		
Category name: <input type="text"/> Max. 1,000 characters	<input type="text"/> Numerical	<input type="text"/> Numerical
<input type="checkbox"/> Not relevant		
Category name: <input type="text"/> Max. 1,000 characters	<input type="text"/> Numerical	<input type="text"/> Numerical
<input type="checkbox"/> Not relevant		

- No, we do not monitor the breakdown of our workforce according to ethnic or racial minorities.
- Not applicable. Please provide explanations in the comment box below.
- Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

<input type="text"/> Max. 5,000 characters

Info Text:

Question Rationale

Provisions on equality and non-discrimination are enshrined in international human rights law and in the constitutions and legislations of most countries. Nonetheless, many people continue to face prejudice, harassment, and discrimination because of their ethnic or racial origins. According to the OECD, the collection of accurate and comprehensive data on diversity is therefore central to providing information on the racial and ethnic breakdown to implementing, monitoring, and evaluating practices and policies that aim to address disadvantages and promote equal opportunities in all sectors of society. To achieve the optimum mix of skills, backgrounds, and experience, workforce diversity needs to go beyond discussing the percentage of women to also include other diversity indicators. Collecting and analyzing data on racial and ethnic diversity is difficult but not impossible. This question seeks to encourage companies to measure the racial and ethnic composition of their workforce in order to understand whether it fairly represents the broader demographic composition of their geographical locations. Collecting and disclosing this data is key to identifying any practices of discrimination or unequal opportunities and provides an important indicator to shareholders that diversity and inclusion are considered as high on the corporate agenda. Indeed, the attention of shareholders and regulatory agencies is now expanding to include diversity factors such as ethnic and racial diversity. Companies that are early

adopters of inclusive hiring and retention practices and are transparent about these indicators will therefore benefit from positive recognition and lower compliance costs in the future.

Key Definitions

Self-identification: This refers to the assigning of a particular characteristic or categorization to oneself. In this question, we ask for the proportion of employees who self-identify as such, meaning that they have expressed their identification with this characteristic rather than having been assigned it by others based on physical or other attributes.

Structurally disadvantaged racial and ethnic minorities: Minorities that experience a higher risk of poverty, social exclusion, discrimination, and violence than the general population, based on race or ethnicity. Structural disadvantage refers to disadvantages experienced as a result of the way society functions, for example how institutions are organized, who has power, how resources are distributed, how people relate to each other, etc. This question focuses on such minorities.

Race: In the absence of any internationally agreed definition, race is most often statistically characterized in terms of phenotype and appearance (e.g., skin colors), or with regard to ancestry. This should not be understood as an attempt to trace the definition of race to biological, anthropological, or genetic factors but rather to (somewhat artificially) distinguish it from the concept of ethnicity. (OECD, 2018)

Ethnicity: Describes a shared culture: the practices, values, and beliefs that characterize those belonging to a community. This multidimensional concept acts as an umbrella term encompassing language, religious traditions, and others (United Nations, 2017). A number of related concepts, including ancestry, citizenship, and nationality, may overlap with ethnicity. However, ethnicity is not the same as nationality or citizenship, nor it is a measure of biology or genes. (OECD, 2018)

Indigenous identity: While no universal definition exists in international law, the term is used to refer to “tribal peoples whose social, cultural and economic conditions distinguish them from other sections of the national community, and whose status is regulated (wholly or partially) by their own customs or traditions or by special laws or regulations; and to peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country (or a geographical region thereof) at the time of conquest, colonization or establishment of present state, and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions” (ILO, 1989).

Migrant background/ origin: A person who has migrated into their present country of residence; and/or previously had a different nationality from their present country of residence; and/or at least one of their parents previously entered their present country of residence as a migrant (European Commission). In some countries, migrant origins are used as a proxy for ethnicity.

Foreign origin: A person who was born outside of the country of residence; and/or holds another nationality from their present country of residence; and/or at least one of their parents were born outside of the country of residence or hold nationality from another country. In some countries, foreign origins are used as a proxy for ethnicity.

Nationality: Generally defined as being a member of a given state. Nationality can be acquired by birth or adoption, marriage, descent, or naturalization. Based on international conventions, every sovereign state is entitled to determine who can be a national of their country.

Coverage: The coverage corresponds to the scope of the data reported. For example, if a company only reports on

its employees in one country, and these employees represent X% of the total workforce, then the company should select the bracket which includes this X%. If the company gave the opportunity to self-report to its employees, but a proportion

of these employees have actively decided to refrain from providing this personal data, the proportion of these employees can still be included as part of the coverage.

Data Requirements

In Europe, according to Article 9 of the GDPR, it is prohibited to process personal data revealing racial or ethnic origin, except if the data subject has given explicit consent to the processing of those personal data, provided this is not prohibited by national law. Other exemptions exist, such as reasons of substantial public interest which might include statistical research purposes for equality of opportunity and treatment. However, if as a result, your company does not collect racial or ethnic data, please report on the nationalities which make up the highest percentage of your employees, providing the name of each nationality in each “category name” text box. “Not applicable” will not be accepted, as we expect companies to report on the breakdown of nationalities.

We expect companies to report on **at least three different categories** (racial or ethnic categories, or nationalities) in order to score full points for this question. The coverage provides an indication of the scope of the data reported on but is not considered in the scoring of this question as we recognize that the data is complex to consolidate at the global level.

Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering at least one level of responsibility for at least three minority groups.

If your company has **more than 20% of its workforce in the US**, then we require you to select the first option and report according to the categories defined in the table. We expect public disclosure in at least three categories. If more than 20% of your workforce is in the US, but you also have employees in other parts of the world, please select the coverage bracket which covers your employees in the US. You will not be penalized for not reporting on the full coverage of your FTEs as we recognize that the data is complex to consolidate at the global level.

If your company has **less than 20% of its workforce in the US**, please select the second option and fill in the table according to the relevant categories for the highest share of your workforce. We expect public disclosure in at least three categories. Please select the coverage bracket which covers the scope of employees you are reporting on. You will not be penalized for not reporting on the full coverage of your FTEs as we recognize that the data is complex to consolidate at the global level.

3.1.4 Gender Pay Indicators

Does your company monitor and disclose the results of your gender pay gap or equal pay assessment? If your company conducts both, please select the option with the highest coverage.

We monitor and disclose the results of our equal pay analysis.

Currency:

Max. 1,000 characters

Please provide the coverage reported on (as a % of FTEs):

- >75% of FTEs
- 50-75% of FTEs
- 25-50% of FTEs
- <25% of FTEs

Employee Level	Average Women Salary	Average Men Salary
Executive level (base salary only)		
	Numerical	Numerical
Executive level (base salary + other cash incentives)		
	Numerical	Numerical
Management level (base salary only)		
	Numerical	Numerical
Management level (base salary + other cash incentives)		
	Numerical	Numerical
Non-management level (base salary only)		
	Numerical	Numerical

- If the equal pay information (or the ratios) is publicly reported, please provide the relevant URL.
- Our equal pay assessment is third-party verified. Please provide supporting evidence:

We monitor and disclose the results of our gender pay gap analysis.

- If the gender pay gap information is publicly reported, please provide the relevant URL.

Please provide the coverage reported on (as a % of FTEs):

- >75% of FTEs
- 50-75% of FTEs
- 25-50% of FTEs
- <25% of FTEs

Indicator	Difference between men and women employees (%)	
Mean gender pay gap		
	Numerical	
Median gender pay gap		
	Numerical	
Mean bonus gap		
	Numerical	
Median bonus gap		
	Numerical	

- Our gender pay gap assessment is third-party verified. Please provide supporting evidence:

We conduct gender pay assessments but do not disclose the results. Please provide supporting qualitative evidence:

- We do not conduct gender pay assessments.
- Not applicable. Please provide explanations in the comment box below.
- Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

This question assesses a company's pay practices by evaluating the results of its gender pay assessments. An increasing number of countries are adopting regulations which require companies to conduct such pay assessments and to disclose the results, making this topic of high strategic importance. Furthermore, unequal remuneration and gender pay gaps pose a threat to a company's ability to attract and retain women talent, lowers employee engagement, and can lead to reputationally damaging controversies.

Key Definitions

Executive level: Employees who have an executive function and play a strategic role within an organization. They hold senior positions and impact company-wide decisions. Executives usually report directly to the CEO, and the CEO is included in the definition of executive level.

Management level: All management-level positions from first-line/junior managers up to top/senior managers with a reporting line 2 levels or less from the CEO, but excluding executive-level positions. Managerial functions are those that involve planning, policy-making, strategizing, leading, and controlling.

Non-management level: Employees in charge of executionary functions, such as production and administrative positions. These employees have limited or no managerial role.

Other cash incentives: These are monetary incentives paid on top of the employee's regular salary to reward employees for job performance or longevity. These incentives have an explicit monetary value and can include rewards such as bonuses and stock options.

Equal pay: Equal pay compares the salary of men and women who have the same or equivalent positions to assess whether they are paid the same for equal work.

Gender pay gap: The gender pay gap is the difference in average gross hourly earnings between women and men – it therefore assesses the difference in pay at the aggregated level. Calculated this way, the gender pay gap does not take into account all the different factors that may play a role, for example, education, hours worked, type of job, career breaks, or part-time work. However, it reflects the work that women do and their position in the company hierarchy, therefore also providing an indicator of equality of opportunities to develop one's career and access

higher-paid positions.

Mean gender pay gap: The difference between the mean hourly rate of pay of male full-pay relevant employees and that of female full-pay relevant employees.

Median gender pay gap: The difference between the median hourly rate of pay of male full-pay relevant employees and that of female full-pay relevant employees.

Mean bonus gap: The difference between the mean bonus paid to male relevant employees and that paid to female relevant employees.

Median bonus gap: The difference between the median bonus paid to male relevant employees and that paid to female relevant employees.

Coverage: Please select the coverage range on which you are reporting. For example, if you are reporting on your employees in country ABC, and these employees make up 80% of your total workforce, please select the coverage range “>75%”.

Data Requirements

Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence disclosing the metrics requested either for equal remuneration or for the gender pay gap. If your company conducts both equal pay and gender pay gap assessments, please select the option for which you have data for the highest proportion of your employees. Please note: If you have less than 100 employees or no employees in your organization, then please mark the question as “Not applicable”.

References

International standards: ILO convention No. 111 The gender equality questions were developed in collaboration with EDGE, leveraging its robust research on gender equality. EDGE is the leading global assessment methodology and business certification standard for gender equality. It measures where organizations stand in terms of gender balance across their pipeline, pay equity, effectiveness of policies and practices to ensure equitable career flows as well as inclusiveness of their culture. Launched at the World Economic Forum in 2011, EDGE has been designed to help companies not only create an optimal workplace for women and men but also benefit from it. EDGE stands for Economic Dividends for Gender Equality and is distinguished by its rigor and focus on business impact. EDGE Certification’s diverse customer base consists of 200 large organizations in 44 countries across five continents, representing 29 different industries and employing globally more than 2.4 million employees. The study “Do Firms Respond to Gender Pay Gap Transparency?” (January 2019) examined the effect of pay transparency on the gender pay gap and firm outcomes by examining a 2006 policy change in Denmark that required firms to provide gender dis-aggregated wage statistics. Using detailed data and a differences-in-differences statistical approach, Bennedsen et al. found that the law indeed reduced the gender pay gap.

3.1.5 Freedom of Association

What percent of your total number of employees are represented by an independent trade union or covered by

collective bargaining agreements? Please indicate where this is available in your public reporting.

Please note: employees who are eligible but are not actually covered by collective bargaining agreements should be excluded from the count.

% of employees represented by an independent trade union or covered by collective bargaining agreements:		Link to public reporting
100%		
	Numerical	

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

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

We assess various Labor KPIs at an organization to determine the quality and transparency of its reporting. In line with ILO Convention No. 87 and No. 98, this question assesses if your company allows employees to join an independent trade union.

Key Definitions

Collective bargaining agreements: Written legal contracts between an employer and a union representing the employees. These agreements can be at the sector, national, regional, organizational, or workplace level.

An independent trade union: A trade union which is not under the control of an employer or group of employers or of one or more employers' associations, and is free from interference by an employer or any such group or association. **Data Requirements**





Percentage of employees covered by collective bargaining agreements: Employees who are eligible but are not actually covered by collective bargaining agreements should be excluded from the count.

This question requires public evidence.

Please note: If you have less than 100 employees or no employees in your organization, then **please mark the question as “Not applicable”**.

3.2 Human Rights

Assessment Focus

 Disclosure/ Transparency	 Documents	 Public Documents	 Exposure /Coverage
 Trend	 Performance	 Awareness	 External Verification

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

3.2.1 Human Rights Commitment

Does the company have a policy on its commitment to respect human rights at a company-wide level and is it available publicly?

Yes, the company has policy on its commitment to respect human rights at a company-wide level. Please indicate where this information is available in **public reporting or corporate website**.

A statement of commitment to respect human rights in accordance with internationally accepted standards

A statement of commitment to prevent/respect at least:

human trafficking

forced labor

child labor

freedom of association

the right to collective bargaining

equal remuneration

discrimination

other rights

Max. 1,000 characters

The policy also covers the following:

Requirements for our own operations (employees, direct activities, products or services)

Requirements for our suppliers

Requirements for our partners

No, the company does not publicly report on its commitment to respect human rights at a company-wide level.

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

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

The purpose of this question is to identify companies that have an active commitment to respect human rights in their business relationships in line with the UN Guiding Principles or another internationally accepted standard. The policy needs to be company-specific with a company-wide commitment and not just for a single site, business unit, or project.

Following the most recent international developments in the field of corporate non-financial disclosures, we want to know not only the coverage of business human rights policies but what are the specific human rights issues considered within them and whether they highlight particular human rights for attention, whether the commitment is limited to a particular set of rights, encompasses all internationally recognized human rights, or encompasses all internationally recognized human rights but highlights some as needing particular attention according to the context in which the company operates.

This input will reinforce the understanding of a company's approach to human rights, building increased trust with different stakeholders and demonstrating international good business practices.

Key Definitions

Respecting human rights:

- Avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur
- Seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products, or services by their business relationships, even if they have not contributed to those impacts.

Suppliers: Include brokers, consultants, contractors, distributors, franchisees or licensees, home workers, independent contractors, manufacturers, primary producers, sub-contractors, and wholesalers.

Partners: Include agents, lobbyists and other intermediaries, joint venture and consortia partners, governments, customers, clients, and local communities.

Human trafficking: The recruitment, transport, transfer, harboring, or receipt of a person by such means as threat or use of force or other forms of coercion, abduction, fraud, or deception for the purpose of exploitation.

Forced labor: Forced labor can be understood as work that is performed involuntarily and under the menace of any penalty. It refers to situations in which persons are coerced to work through the use of violence or intimidation, or by more subtle means such as manipulated debt, retention of identity papers, or threats of denunciation to immigration authorities.

Child labor: Work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that:

- is mentally, physically, socially, or morally dangerous and harmful to children; and/ or
- interferes with their schooling by depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work.

Freedom of association: The right of workers and employers to form and join organizations of their own choosing

Right to collective bargaining: The right of workers to bargain freely with employers is an essential element in freedom of association. Collective bargaining is a voluntary process through which employers and workers discuss and negotiate their relations, in particular terms and conditions of work.

Equal remuneration: This means the principle of equal remuneration for men and women workers for work of equal value.

Right to non-discrimination: The principle of non-discrimination seeks “to guarantee that human rights are exercised without discrimination of any kind based on race, color, sex, language, religion, political or other opinion, national or social origin, property, birth or other status such as disability, age, marital and family status, sexual orientation and gender identity, health status, place of residence, economic and social situation. **Data Requirements**

This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. Only referring to or being a signatory to external entities such as the UN Global Compact (UNGC) or International Labour Organization (ILO) is not sufficient for the statement of commitment. A letter from your company to the UNGC is also not sufficient. We require a company-specific statement of commitment. Also, Modern Slavery Statements won't be accepted as human rights commitments.

References

Office of the High Commissioner for Human Rights: https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf

Business & Human Rights Resource Center: <https://www.business-humanrights.org/en/big-issues/un-guiding-principles-on-business-human-rights/>

UN Global Compact guide to developing a policy: https://www.unglobalcompact.org/docs/issues_doc/human_rights/Resources/HR_Policy_Guide_2nd_Edition.pdf

3.2.2 Human Rights Due Diligence Process

Does the company have a company-wide human rights due diligence process to proactively identify and assess potential impacts and risks relating to respecting human rights and is it available publicly?

Yes, the company has a company-wide human rights due diligence process. Please indicate where this information is available in **public reporting or corporate website**.

- Risk identification in our own operations
- Risk identification in our value chain or other activities related to our business
- Risk identification in new business relations (mergers, acquisitions, joint ventures, etc.)

We do a systematic periodic review of the risk mapping of potential issues

Please indicate the issues and vulnerable groups covered or identified in your due diligence risk identification process. Please attach public supporting evidence for all of the aspects covered.

Actual or potential human rights issues covered/identified:

Check all that apply and provide relevant evidence for each issue covered. We expect at least four issues to be covered.

- Forced labor
- Human trafficking
- Child labor
- Freedom of association
- Right to collective bargaining
- Equal remuneration
- Discrimination
- Others, please specify:

Max. 1,000 characters

Groups at risk of human rights issues covered/identified:

Check all that apply and provide evidence for each group covered. We expect at least four groups to be covered.

- Own employees
- Women
- Children
- Indigenous people
- Migrant workers
- Third-party employees
- Local communities
- Others, please specify

Max. 1,000 characters

No, the company has yet to conduct any assessments but is developing a human rights due diligence process.

Please provide information indicating the status and expected completion date.

No, the company does not publicly report on its human rights due diligence process.

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

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's

business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

The purpose of this question is to assess whether your company has a due diligence process to proactively and systematically identify potential human rights impacts and where they could occur. Here we ask about the scope of your due diligence risk identification process, whether it covers only your own operations or also your value chain and other activities, and whether you perform a human rights due diligence process before entering into new business relationships (mergers, acquisitions, joint ventures, etc.). We also focus on the type of issues you've specifically addressed when carrying out the due diligence process and what type of vulnerable groups you've clearly considered throughout the process.

A passive approach such as a whistle-blowing or confidential reporting system is not sufficient for this question.

There is an increasing number of studies addressing the link between good corporate performance, human rights, and financial returns. For example, some studies indicate that businesses that properly address human rights issues are likely to have a more productive and more profitable workforce and avoid costly risks. (Baglayan, Basak & Landau, Ingrid & McVey, Marisa & Wodajo, Kebene. Good Business: The Economic Case for Protecting Human Rights, 2018)

Key Definitions

Adverse human rights impact: An "adverse human rights impact" occurs when an action removes or reduces the ability of an individual to enjoy his or her human rights.

Human rights risks: The risks that a company's operations/activities/products pose to people's fundamental human rights.

Human rights due diligence: Understood as the process through which enterprises can identify, prevent, mitigate, and account for how they address their actual and potential adverse impacts as an integral part of business decision-making and risk management systems. Due diligence can be included within broader enterprise risk management systems, provided that it goes beyond simply identifying and managing material risks to the enterprise itself, to include the risks of adverse impacts related to human rights.

Data Requirements

Supporting documentation should be recent, provide a clear description of the due diligence process, indicate the coverage of business activities, and demonstrate that it is an ongoing activity. The information should be available in the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website. For the actual or potential human rights issues identified, we expect evidence that some of the listed issues were identified or covered as part of the risk identification process. For the groups at risk, we expect public evidence on the vulnerable groups you have taken into account in the risk identification process (we expect public proof of having considered the specific risks faced by those groups or of having considered them as relevant stakeholders through the process). We do

not expect all issues and all groups to be covered. The outcomes of conducting the risk identification process should be provided in the following “Human Rights Assessment” question. A passive approach such as a whistleblowing or confidential reporting system is not sufficient for this question.

References

OECD Guidelines for Multinational Enterprises, Chapter IV. [https:// www.oecd.org/daf/inv/mne/48004323.pdf](https://www.oecd.org/daf/inv/mne/48004323.pdf)

OECD Due Diligence Guidance for Responsible Business Conduct. <https://www.oecd.org/investment/due-diligence-guidance-for-responsible-business-conduct.htm>

3.2.3 Human Rights Assessment

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

Yes, we have proactively conducted an assessment of potential human rights issues in the last 3 years. Please complete the table below related to the portion of activities assessed, the portion of activities where risks have been identified, and the portion of activities with mitigation actions taken. If any of the business categories are not material to your company, select "Not relevant" and provide an explanation.

If an entity has been assessed multiple times in the last three years, it should only be counted once.

Supporting evidence:

Category	A. % of total assessed in last three years	B. % of total assessed (column A) where risks have been identified	C. % of risk (column B) with mitigation actions taken
<input checked="" type="radio"/> Own Operations (including Joint Ventures where the company has management control) Please select the basis for reporting (denominator): as a % of <input type="radio"/> FTEs <input checked="" type="radio"/> Revenues <input type="radio"/> Clients <input type="radio"/> Investment Portfolio <input type="radio"/> Sites <input type="radio"/> Products <input type="radio"/> Not relevant <div style="border: 1px solid black; height: 15px; width: 100%;"></div> <div style="border: 1px solid black; padding: 2px;">Max. 1,000 characters</div>	<div style="border: 1px solid black; padding: 2px;">100%</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div>	<div style="border: 1px solid black; padding: 2px;">100%</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div>	<div style="border: 1px solid black; padding: 2px;">-</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div>
<input checked="" type="radio"/> Contractors and Tier I Suppliers (as a % of contractors or Tier I Suppliers) <input type="radio"/> Not relevant <div style="border: 1px solid black; height: 15px; width: 100%;"></div> <div style="border: 1px solid black; padding: 2px;">Max. 1,000 characters</div>	<div style="border: 1px solid black; padding: 2px;">100%</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div>	<div style="border: 1px solid black; padding: 2px;">100%</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div>	<div style="border: 1px solid black; padding: 2px;">-</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div>
<input type="radio"/> Joint Ventures (including stakes above 10%) (as a % of joint ventures) <input checked="" type="radio"/> Not applicable. We do not have any joint ventures at stakes above 10%. <div style="border: 1px solid black; height: 15px; width: 100%;"></div> <div style="border: 1px solid black; padding: 2px;">Max. 1,000 characters</div>	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div>	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div>	<div style="border: 1px solid black; padding: 2px;"></div> <div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div>

- No, we have not conducted a human rights assessment in the last three years.
- Not applicable. Please provide an explanation in the comment box below.
- Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

The purpose of this question is to assess the extent your company is proactively identifying where risks are and managing them. The process should consider the country contexts in which the organization operates, the potential and actual human rights impacts resulting from the organization's activities, and the relationships connected to those activities. (source: https://www.unglobalcompact.org/docs/news_events/8.1/human_rights_translated.pdf).

Key Definitions

Own Operations: Include direct activities, own employees, own sites, own products/services

Contractors and Tier I Suppliers: Include brokers, consultants, contractors, distributors, franchisees or licensees, home workers, independent contractors, manufacturers, primary producers, sub-contractors, and wholesalers.

Joint ventures (including stakes above 10%): all joint ventures not included in Own Operations as defined above.

Percentage of suppliers assessed in the last 3 years: This refers to the number of entities across the different categories of business activities that have been assessed in the last three years, divided by the total absolute number of entities within the different categories of business activities in the current year. If an entity has been assessed multiple times in the last three years, it should only be counted once.

Data Requirements

For information on their own operations, companies may choose the basis for reporting from the following options: % of FTEs, % of revenues, % of clients, % of investment portfolio, % of sites, or % of products.

For information on contractors and Tier I suppliers, the basis for reporting should be the % of contractors and Tier I suppliers.

For information on joint ventures, the basis for reporting should be the % of joint ventures.

Supporting evidence: No document is required to support your response. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information.

References

Office of the High Commissioner for Human Rights: https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf

Business & Human Rights

Resource Center: <https://www.business-humanrights.org/en/big-issues/un-guiding-principles-on-business-human-rights/>

3.2.4 Human Rights Mitigation & Remediation

Does the company have measures to mitigate and remediate the negative impacts of human rights risks and is it available publicly?

Yes, the company has measures to mitigate and remediate negative impacts of human rights risks. Please indicate where this information is available in **public reporting or corporate website**.

- Processes implemented to mitigate human rights risks
- The number of sites with mitigation plans
- The type of remediation actions taken

No, the company does not publicly report on its human rights mitigation and remediation actions.

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

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

The purpose of this question is to know through concrete examples, what the reporting company has done during the reporting period to reduce the likelihood of negative impacts related to each human rights risk and what actions has it taken when the impact has already happened.

In assessing human rights impacts, companies will have searched for both actual and potential adverse impacts. Potential impacts should be prevented or mitigated through the horizontal integration of findings across the business enterprise, while actual impacts – those that have already occurred – should be a subject for remediation.

Key Definitions

Mitigation actions: The mitigation of a negative human rights impact refers to actions taken to reduce the extent of the impact. The mitigation of a human rights risk refers to actions taken to reduce the likelihood that a potential negative impact will occur.

Remediation actions: Here they are understood as processes that apply when the company has caused or

contributed to a negative human rights impact (an actual violation has already happened) and through which it is able to help ensure that the people who were impacted receive an effective remedy. The remediating action aims to restore individuals or groups that have been harmed by a business's activities to the situation they would have been in had the impact not occurred. Where this is not possible, it can involve compensation or other forms of remedy that try to make amends for the harm caused. These outcomes may take a range of forms such as apologies, restitution, rehabilitation, financial or non-financial compensation, and punitive sanctions (whether criminal or administrative, such as fines), as well as the prevention of harm through, for example, injunctions or guarantees of non-repetition. This should not be confused with "remediation" in the context of social audits, where the concept includes and typically focuses on forward-looking actions to prevent non-compliance from recurring.

Data Requirements

Information should be specifically related to human rights issues, general information on ESG or sustainability would not be accepted unless it concretely states the specific human rights topics considered within a more general approach. We require supporting evidence to be available in the public domain. Note: For the number of sites with mitigation plans, information on the general number of mitigation plans or the number of mitigation plans for operations/business units/business operations/products/investment portfolio/clients will also be accepted. For remediation actions, in case the company has been involved directly or indirectly in a human rights impact, information should be provided on the type of remediation actions taken. The information should always be linked with an existing impact or violation. In case the company has not caused nor contributed to any human rights violation, this should be stated in the public domain. In this case, the option can be ticked as no remediating actions would be expected.

Note for companies in BNK, FBN, INS:

Number of sites:

The number of sites can be interpreted as the number of portfolios, client relationships or products with mitigation actions in place.

Mitigation actions:

The following types of mitigation actions could also be considered when they specifically refer to human rights in case of indirect involvement in a potential adverse human rights impact:

- specific human rights requirements in investment mandates or clear human rights conditions precedent to investments,
- due diligence requirements with respect to investee companies,
- use of leverage in case of investee company breach of covenants,
- exclusions (maintaining a no-go list) of high-risk companies or companies that are in breach/violation of human rights principles,
- active engagement with the investee,
- divestment decisions.

Remediation actions:

As for remediation actions, companies within the BNK, FBN, and INS would frequently only be indirectly linked with the adverse impact.

In those cases, where the company has not contributed to the impact but is still directly linked to the harm through









its business relationships, information about the efforts to persuade the investee company/business relationship to remediate the harm and about its participation in dialogue or mediation processes regarding the remediation of the adverse impact is expected. Also, information about cooperation with judicial and non-judicial mechanisms would be expected for companies involved in judicial or non-judicial proceedings related to human rights issues. Besides, an entity acknowledging the harm suffered and demonstrating efforts to improve its processes to ensure that similar adverse impacts will not reoccur is also acceptable. In addition, information on direct mitigation and remediation actions is expected when the company has directly caused or may have caused an adverse human rights impact.

References

Doing business with respect for human rights, A guidance tool for companies, 2nd edition, 2016, Shift, Global Compact Network Netherlands, Oxfam. https://www.businessrespecthumanrights.org/image/2016/10/24/business_respect_human_rights_full.pdf

3.3 Human Capital Management

Assessment Focus

 Disclosure/ Transparency	 Documents	 Public Documents	 Exposure /Coverage
 Trend	 Performance	 Awareness	 External Verification

Human capital can make up a significant part of a company's intangible assets and for many industries, human capital development is one of the most financially material sustainability factors. Considering the drivers in technological disruption and innovation, demographic shifts, and societal developments, companies need to focus on developing their human capital and make sure that their employees have the necessary skill set needed to perform well and execute the business strategy. To address the skills gap challenge, companies must carefully consider their investments in training, upskilling and reskilling their workforce.

3.3.1 Training & Development Inputs

Please fill out the following table for the related training & development data for the last fiscal year and attach supporting evidence of where this information is reported.

Please indicate the percentage of global FTEs the data in the table below represents:

- > 75% of all FTEs globally
- 50-75% of all FTEs globally
- 25-50% of all FTEs globally
- < 25% of all FTEs globally

	FY 2023
Average hours per FTE of training and development <input checked="" type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:	8.22
The average amount spent per FTE on training and development. <input checked="" type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:	1,542 Currency:

DATA BREAKDOWN

We break down the data for either of the KPIs above based on the following categories. Please select any that apply and attach supporting evidence:

- Age group
- Gender
- Management level (e.g. junior/low level, middle, senior/top level management)
- Race, ethnicity, nationality, country of origin, cultural background

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

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

To address the skills gap challenge and remain competitive in attracting and retaining talents, companies must carefully assess their investments in training, upskilling, and reskilling their workforce. Training & development can lead to positive outcomes such as reduced turnover, reduced external hiring costs, and a more engaged and committed workforce. This question assesses whether companies are leveraging their current workforce capabilities by investing in their training & development and whether these investments are made fairly across the entire employee base.

Key Definitions

FTEs: Full-Time Equivalent is the number of working hours that represents one full-time employee during a fixed time period, such as one month or one year. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees.

Average hours of training and development per FTE: it refers to the total number of hours of training and development provided in the last fiscal year divided by the total number of FTEs.

Average amount spent on training and development per FTE: it refers to the total amount spent on training and development in the last fiscal year divided by the total number of FTEs. This figure should not include the "learning and development" team operational cost like that team's employee salaries.

By type of training: Here different types of training may include but are not limited to "on-the-job" training, coaching, mentorship, leadership training, compliance training, cultural diversity training, IT training, OHS training, etc.

Data Requirements

Please note: If you have **25 or less FTEs** in your organization, then **please mark the question as "Not applicable"**. **Disclosure Requirements**

- Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: "Average hours of training spent per FTE" and/or "Average amount spent per FTE on training and development programs".

- Difference in coverage of the different KPIs: This question asks for two different KPIs. In case the reporting coverage of these KPIs is different, e.g., a company can provide data for “Average hours of training spent per FTE” for 70% of FTEs, but “Average amount spent per FTE” for only 30% of FTEs, then for consistency reasons, the company should provide data for both KPIs for 30% of FTEs.

- Difference between publicly and privately available data: Companies should report information in line with their public reporting. That means in case a company publicly reports on “Average hours of training and development per FTE” for 50% of FTEs but could answer the question with a larger coverage that it is only privately available (e.g., for 100% of FTEs), the company should fill out the question only based on the information publicly reported and hence verifiable. **Data breakdown:**

- Companies can provide data breakdown for either of the two KPIs asked, i.e., “Average hours of training spent per FTE” and/or “Average amount spent per FTE on training and development programs”.

- We don’t expect companies to break down the data by all the categories mentioned in the question, but full points for this section will be granted for having a breakdown for at least 2 categories. The purpose of this section is to assess whether companies are able to track these KPIs in a way that allows them to evaluate and reassure fair treatment of all employees.

- In Europe, according to Article 9 of the GDPR, it is prohibited to process personal data revealing racial or ethnic origin, except if the data subject has given explicit consent to the processing of those personal data, provided this is not prohibited by national law. Other exemptions exist, such as reasons of substantial public interest which might include statistical research purposes for equality of opportunity and treatment. We therefore expect companies to report on only two different categories in order to not penalize companies that do not report data breakdown on race.

- For this section, companies can attach either private or public evidence and we expect to see the specific data broken down by these categories, e.g., “x% average hours of training spent per FTE” for junior employees, y% for mid-level managers and z% for senior managers.

3.3.2 Employee Development Programs

Does your company have employee development programs that have been developed to upgrade and improve employee skills? Please indicate where this information is available in your public reporting or corporate website.

For further clarifications on the information asked below, please consult the information text.

Yes, We have employee development programs that have been developed to upgrade and improve employee skills and are publicly available.

	Program 1	Program 2
Name & Description of the program	<input type="checkbox"/> Please provide description of the program: <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%; text-align: right;">Max. 2,000 characters</div>	<input type="checkbox"/> Please provide description of the program: <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; height: 20px; width: 100%; text-align: right;">Max. 2,000 characters</div>

Business benefits of the program	<input type="checkbox"/> Please describe the business benefits of the program: <input type="text"/> <input type="text"/> Max. 2,000 characters	<input type="checkbox"/> Please describe the business benefits of the program: <input type="text"/> <input type="text"/> Max. 2,000 characters
Quantitative impact of business benefits (monetary or non-monetary)	<input type="checkbox"/> Please provide quantitative impact of business benefits: <input type="text"/> <input type="text"/> Max. 2,000 characters	<input type="checkbox"/> Please provide quantitative impact of business benefits: <input type="text"/> <input type="text"/> Max. 2,000 characters
% of FTEs participating in the program	<input type="text"/> <input type="text"/> Numerical	<input type="text"/> <input type="text"/> Numerical
Supporting Evidence		

- No, we do not offer any employee development program.
- Not applicable. Please provide explanations in the comment box below.

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

One of the challenges companies face is to fully understand the positive business and financial effects of investing in employees and whether the investments they are making are having the desired impact on their people and their organizations. This question measures how and to what degree companies can measure the benefits to their businesses of their investments in human capital by describing two examples of employee development programs, demonstrating their benefits to the business, and asking whether companies are able to quantify these benefits. For investors, understanding whether companies are maximizing the benefits of their investments in people can be key to understanding how efficiently capital is deployed across the organization and how companies are making forward-looking, strategic investments in their people.

Key Definitions

Employee development programs: these refer to programs that have been developed to enhance or improve your employees' skills. They can be functional, leadership, on the job-trainings such as leadership or management development programs, young talent development programs, sales training for sales executives, green or black belt certifications, project management training etc. This does not cover programs providing employees with the basic skills they need to carry out their daily work or to help them reach certain minimum requirements, such as

mandatory compliance training, annual recertification programs, basic OHS or workplace security training, board training for new board members, training programs that are necessary to bring new employees up to a minimum standard in order to fulfill their job requirements, graduate/trainee or apprenticeship programs.

Name & Description of the program: companies are expected to provide specific examples of programs and explain how they can provide business benefits. A general reference to the existence of a Learning Academy or Institute or a purchase of a LinkedIn Learning license is not sufficient.

Description of program objective/business benefits: it refers to the benefits that the company derives as a result of providing the training, not the benefits for the employee undertaking the training. Of course, programs may result in benefits to both the company and the employees. This should not be a description of the employee development program but rather an explanation of how the program aids the company's overall performance or helps it meet its strategic targets.

Quantitative impact of business benefits: they refer to either monetary or non-monetary metrics that a company uses to track and measure the impacts of its development programs. These metrics should be directly linked to the employee development program described in terms of a measurable outcome as a relevant indicator of more effective business performance. Examples include but are not limited to quantitative information showing changes in employee engagement, employee turnover, efficiency, productivity, revenue generation cost savings, sales, internal employee promotions, employee retention etc. (i.e., specific statements of x% increase in employee engagement, x% decrease in employee turnover etc.) This does not refer to the number of trainees/participants or any qualitative description of the beforementioned metrics (i.e., statements like "increased number of trainees", "increase in employee engagement" etc.)

FTEs: Full-Time Equivalents is the number of working hours that represents one full-time employee during a fixed time period, such as one month or one year. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees.

Percentage of FTEs participating in the program: it refers to the percentage of FTEs actively participating or made use of the program, not the number of people that are eligible or have access to the program, out of the total amount of FTEs in the latest reporting year.

Data Requirements

- Companies should select the programs they will report on based on their strategic importance. Companies should select programs that can sufficiently demonstrate their business impact rather than the programs that have simply higher employee coverage; "% of FTEs participating in the program" field is appraised only on disclosure and therefore greater values of employee coverage will not necessarily lead to a better scoring performance for this question.

- **Quantitative impact of business benefits:** The quantitative impact reported should be linked to the program's business benefit described in the previous field and not unrelated.

- **Supporting Evidence:** Please share a public document or weblink and indicate the relevant page where the information related to selected programs are described.

Disclosure Requirements

- The public document(s) or weblink(s) you attached will be used to verify the qualitative part of your response. Any qualitative response that cannot be verified in the attached public document(s) will not be accepted.

- Quantitative figures provided in the response also require public supporting evidence. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information.

Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”.

3.3.3 Human Capital Return on Investment

Does the company publicly report the following information on a standard human capital return on investment metric, serving as a global measure of the return of the company's human capital programs?

Yes, the company publicly reports on the following human capital return on investment metrics. Please indicate where this information is available in public reporting or corporate website.

	FY 2020	FY 2021	FY 2022	FY 2023
a) Total Revenue, as specified in the "Denominator" question Currency: <input type="text"/> <input type="text"/> Max. 100 characters				
b) Total Operating Expenses Currency: <input type="text"/> <input type="text"/> Max. 100 characters				
c) Total employee-related expenses (salaries + benefits) Currency: <input type="text"/> <input type="text"/> Max. 100 characters				
Resulting HC ROI (a - (b-c)) / c				
Total Employees, as specified in the "Denominator" question.				

No, the company does not publicly report on human capital return on investment metrics.

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

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

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

Key Definitions

Total Revenue: it refers to the amount your company has received in revenues before any deductions are made.

Total operating expenses: it refers to all the expenses your company has from its operations. It should be in line with accepted financial accounting and reporting standards including everything a company will have defined in its income statement.

Total employee-related expenses (salaries + benefits): this includes training and development programs, pensions, hiring, etc., as it covers all costs directly related to employees.

Data Requirements

- By subtracting Total Operating Expenses (b) less Total employee-related expenses (salaries + benefits) (c) from Total Revenue (a), your company’s profitability prior to human capital costs is calculated. Dividing this figure by Total employee-related expenses (salaries + benefits) (c) then leads to the ratio that examines your company’s level of profitability in relation to the total human capital expenses.

Supporting evidence:

- This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications, separate fuel efficiency strategy document) or corporate website. - Any response that cannot be verified in the attached public document(s) will not be accepted.

Please note:

- If you have 25 or less FTEs in your organization, then please mark the entire criterion as “Not applicable”.
- If you have 26-100 FTEs, then also this questions will be marked as “Not applicable”.

3.3.4 Hiring

Please indicate the total number of new employee hire rates and the percentage of open positions filled by internal candidates. Please also report the average hiring cost/FTE for the last fiscal year.

Please note: The average hiring cost/FTE should specifically relate to the number of employees hired last year, not average cost for all employees.

	FY 2020	FY 2021	FY 2022	FY 2023
--	---------	---------	---------	---------

Total number of new employee hires <input checked="" type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:	484	1,131	1,055	972
Percentage of open positions filled by internal candidates (internal hires) <input type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:				
Average hiring cost/ FTE Currency: <div style="border: 1px solid black; padding: 2px;"> THB </div> <div style="border: 1px solid black; padding: 2px; text-align: right;"> Max. 1,000 characters </div>	-	5,283	-	2,665

DATA BREAKDOWN

We break down the new employee hires and/or internal hires data based on the following categories. Please provide supporting evidence:

- Age group
- Gender
- Management level (e.g. junior/low level, middle, senior/top level management)
- Race, ethnicity, nationality, country of origin or cultural background

We do not report this information

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

Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

Employees are one of the most important intangible assets for companies. The ability to attract qualified and talented employees, as well as retain and nurture internal talents is pivotal for corporate success. Companies focused on attracting the best talents should not forget about their internal talents who have grown with the company and understand the organization, its mission and culture. Companies need to build organized internal

career mobility processes to retain talents and reduce external hiring costs. This question asks for the number of new employee hires, the percentages of positions filled by internal candidates, the hiring cost, and data breakdown by age, gender, race/ethnicity, and management level.

Key Definitions

FTEs: Full-Time Equivalents is the number of working hours that represents one full-time employee during a fixed time period, such as one month or one year. The concept is used to convert the hours worked by several part-time employees into the hours worked by full-time employees.

Total number of new employee hires: refers to the number of new full-time equivalents (FTEs) hired in the reporting year. It should not include internal candidates, i.e., existing employees that have been hired in different positions or internally promoted.

Percentage of open positions filled by internal candidates (or internal hires or promotions): refers to the total number of open positions filled by a company's own employees divided by the total number of vacancies in the company in the reporting year. This metric provides a mean of determining the effectiveness of human capital development by providing employees with the skills required for promotion, and it also demonstrates how proactive organizations are in providing their employees with new challenges for growth and development throughout their careers.

Average hiring cost/FTE: refers to the average cost of hiring a new full-time equivalent (FTE) in the reporting year. This figure should be calculated based on the costs of hiring all new FTEs in the reporting period and not based on the costs of hiring FTEs who were already at the company before the last fiscal year started. The average hiring cost includes internal and external recruiting costs, e.g., recruiter salaries, interviews, agency fees, advertising, job fairs, travel, and relocation costs.

Disclosure Requirements

Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question, for at least the most recent reported year.

- Total number of new employee hires
- Percentage of open positions filled by internal candidates (internal hires)

IMPORTANT if you are prefilling data from previous assessments: Please note that for technical reasons, the data from the fiscal year 2019 is being pre-filled in all 4 years for the "percentage of open positions filled by internal candidates" and the "average hiring cost/FTE". Please make sure to review the pre-filled data and update it accordingly for each fiscal year. Duplicated data which is not supported by an explanation in the comment box will be removed.

Data Breakdown:

- We don't expect companies to break down the data by all the categories mentioned in the question, but full points will be granted for this section for having a breakdown for at least 2 categories. The purpose of this section is to assess whether companies are able to track these metrics in a way to be able to evaluate and reassure fair treatment of all employees.
- In Europe, according to Article 9 of the GDPR, it is prohibited to process personal data revealing racial or ethnic origin, except if the data subject has given explicit consent to the processing of those personal data, provided this is not prohibited by national law. Other exemptions exist, such as reasons of substantial public interest which might

include statistical research purposes for equality of opportunity and treatment. We therefore expect companies to report on only two different categories, in order to not penalize companies that do not report data breakdown on race.

- For this section, companies can attach either private or public evidence and we expect to see the specific quantitative data broken down by these categories

Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”.

3.3.5 Type of Performance Appraisal

Does the company conduct individual and/or team-based performance management appraisals and is this information available publicly?

Yes, the company has individual and/or team based performance management appraisals. Please indicate where this information is available in **public reporting or corporate website**.

- Management by objectives
- Multidimensional performance appraisal (e.g. 360 degree feedback)
- Team-based performance appraisal
- Agile conversations

Performance Appraisal Frequency:

Please indicate the frequency at which performance appraisals take place, for at least one type of performance appraisal

- Ongoing
- Quarterly/ Twice a year
- At least yearly
- Not reported

No, the company does not publicly report information on its performance appraisals.

Not applicable. Please provide explanations in the comment box below

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

The purpose of this question is to assess the various methods that companies use to measure performance and how often performance appraisals take place. This aids the personal development of individual employees and ensures a holistic approach to team management. It also contributes to skills management and to the development of human capital within the organization. Regular performance and career development reviews can also enhance employee satisfaction, which correlates with improved business performance.

Key Definitions

Employees: Refers to full-time and part-time employees.

Management by objectives: Refers to a systematic process in which employees have pre-defined and measurable goals that are set in a collaborative manner on at least a yearly basis together with their line manager and routinely followed up on.

Multidimensional performance appraisal: Refers to a system in which the employee's performance is assessed using a variety of inputs, not just the targets set by a manager. This can include an assessment of how the employee meets the values and objectives of the department or company, receiving feedback from their peers, direct reports, and other employees where a "360-degree" view of the employee's performance is provided and/or receiving client or external feedback.

Team-based performance appraisal: Refers to a system where employees are assessed as part of a team rather than only as individuals. It is likely that companies will use a two-pronged approach, e.g., team goals and employees' personal goals are set and weighting applied to an individual review and team review.

Agile conversations: Agile performance management is an unstructured approach to managing employee performance and development throughout the year as opposed to on an annual or bi-annual basis. It is collaborative, involving regular conversations and continuous feedback. Agile performance management isn't solely focused on the destination (i.e., an annual performance outcome or rating) — it is more about the process of getting there, which involves regularly re-addressing objectives and barriers to effective performance.

Ongoing: Refers to "more than quarterly". Having a conversation with a superior/manager/senior leader about professional development. These can be formal reviews and regular check-ins. We can also accept this if the company is carrying them out for the first time but with the explicit intention of conducting them on an ongoing basis.

Data Requirements

Supporting evidence can be provided to support your response. This can be a reference to an integrated report, sustainability report, or weblink.

This question requires publicly available evidence covering the following aspects of this question, for at least the most recent reported year.

- The type of performance appraisal.
- How often a type of performance appraisal was carried out

Please note: If you have 25 or less FTEs in your organization, then please mark the question as "Not applicable".

3.3.6 Long-Term Incentives for Employees

Does your company provide long-term incentives for **employees below the senior management level**? Long-term incentive programs are programs tied to an employee's performance. The performance can be measured during one or multiple years. These incentive programs do not include employee benefits (please see the information button definitions for more information).

Please note: senior management includes employees that are at most two management levels from the CEO (or equivalent). Below senior management level refers to all employees that are more than two management levels away from the CEO. If your company uses a different definition for "below senior management level" please provide the definition in your answer.

Long-term incentives for the executive management and/or senior management are not accepted in this question.

Please describe the following aspects (both): 1) the type of long-term incentive program (e.g. stock options, restricted stock units, cash incentives, etc.); 2) the type of employees below the senior management level the program applies to:	Public Reporting	Our long-term incentives for employees below the senior management level are on average paid out after:	Please report the percentage of your workforce below senior management level (max. two levels from the CEO) that this program applies to:	Do the long-term incentives include targets associated with sustainability performance? Please explain in the comment box below:
<input type="checkbox"/> Please provide relevant information below: <div style="border: 1px solid black; padding: 2px; text-align: center;">Max. 1,000 characters</div>	<input type="checkbox"/> Description publicly available	<input type="radio"/> 2 years <input type="radio"/> 3 years <input type="radio"/> Longer than 3 years	<div style="border: 1px solid black; padding: 2px; text-align: center;">Numerical</div> % of our employees	<input type="checkbox"/> Please provide relevant information below: <div style="border: 1px solid black; padding: 2px; text-align: center;">Max. 1,000 characters</div>

- No, we do not offer long-term incentive programs for employees below the senior management level.
- Not applicable. Please provide explanations in the comment box below.
- Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

Long-term incentive programs can be essential for companies to retain well-qualified employees over time. Such programs serve to orient key decisions throughout the organization around longer-term goals and strategic objectives, giving companies a greater likelihood of success over time. This question assesses the long-term incentive programs the company has in place, the time frame for which performance incentives are paid out, the extent to which these programs apply to employees across the organization, and the extent to which they are associated with sustainability principles. **Key Definitions**

Long-term incentives: Variable compensation that is tied to the performance of an employee. The performance can be measured during one or multiple years. This can include deferred cash bonuses, stock options, and restricted stock units. Employee benefits, such as pension contributions (whether mandatory or voluntary) or extra vacation days, should not be included as these are not linked to employee performance.

Sustainability performance: It can relate to any sustainability goals set by your company, whether they are related to environmental issues, social issues such as occupational health and safety, or any other sustainability issue defined as material by your company.

Senior management level: Refers to employees that are within two levels of the CEO as a maximum. "Employees below senior management" thus refers to all employees that are below the "senior management level". Please note that the definition of "senior management level" is up to the company as we allow the company to choose the best definition according to its business plan and company structure. If your definition differs from our definition due to your business model, please explain this in the question.

Data Requirements

Average time period for performance: The average pay-out time period on which these incentive programs are based. If different pay-out time periods are used for different employee categories, please use a weighted average of the pay-out time periods for long-term incentive programs that exist.

Percentage of your workforce below senior management level (max. two levels from the CEO): Refers to the percentage of employees that are not considered senior management that are part of the long-term incentives program. For example, if your company has 100 employees, 10 are senior management (a maximum of two levels from the CEO in the organizational structure) and 90 employees below senior management are part of the long-term incentives program, then 11% ($=10/90*100$) of employees below senior management level are covered in the program.

Long-term incentives for executive management and/or senior management are not accepted in this question.

Please note: If you have 25 or less FTEs in your organization, then please mark the question as "Not applicable". **Disclosure Requirements**

Disclosure requirements for partially public questions: Additional credit will be granted for publicly disclosing information on long-term incentive program offered to employees below senior management level.

Supporting evidence:

- The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted.

- You may provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information.

3.3.7 Employee Support Programs

Does the company have employee support programs to foster employees' health and well-being in the following areas and are they available publicly?

- Yes, the company has employee support programs. Please indicate where this information is available in **public reporting or corporate website.**

Employee Benefits

- Workplace stress management
- Sport & health initiatives

Work Conditions

- Flexible working hours
- Working-from-home arrangements
- Part-time working options

Family Benefits

- Childcare facilities or contributions
- Breast-feeding/lactation facilities or benefits
- Paid parental leave for the primary caregiver (please enter total number of paid leave in weeks offered to the majority of your employees):

Numerical

- Paid parental leave for the non-primary caregiver (please enter total number of paid leave in weeks offered to the majority of your employees):

Numerical

- Paid family or care leave beyond parental leave (care for a child, spouse, partner, dependent, parent, sibling, or other designated relation with a physical or mental health condition)

- No, the company does not publicly report on employee support programs.
- Not applicable. Please provide an explanation in the comment box below.

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting

notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

Employee health and well-being are essential to ensuring employee satisfaction, productivity, and retention. While flexible work arrangements allow employees to adapt their work schedule to their individual needs and personal commitments, paid parental and care leave, as well as childcare facilities and lactation rooms, ensure that employees have the possibility to balance work and care responsibilities. This flexibility and these benefits boost employee morale, increase productivity, reduce absenteeism, and help to attract and retain top talent while reducing turnover. As a result, companies can improve their financial and non-financial performance indicators. This question assesses the company’s programs and policies that aim to foster employee health & well-being. To reward greater flexibility and equality for both caregivers, the question considers the % of parental leave for the non-primary caregiver compared to the total number of weeks provided for the primary caregiver.

Key Definitions

Workplace stress management: This refers to programs, information, or training offered, targeted at helping employees manage their stress levels. This relates to both work and non-work-related stress. Examples of workplace stress management programs include, for example, meditation classes and other wellness programs or education that aim to help employees reduce stress, and improve mental wellbeing in the workplace.

Sport & health initiatives: This refers to programs or initiatives that help promote the overall health of employees involving physical activity and/or nutrition goals. Such programs could include onsite fitness facilities, virtual exercise classes, fitness tracking and biometrics, or gym reimbursement.

Flexible working hours: This refers to a schedule which allows employees to decide when to start and/or finish their workday according to their individual needs. Flexible working hours may give the employee total freedom over their working schedule or may require employee presence for a core set of hours in the day/week and manage the rest of their working hours as best suits them.

Working- from-home arrangements: This refers to a working arrangement by which employees can work from their own homes or other locations of their choice outside of the company facilities.

Part-time work: Part-time work is a form of employment by which the employee works fewer hours in the week than what is deemed full-time employment.

Childcare facilities: This refers to on-site childcare centers or services which allow parents to drop off their children to qualified caregivers during their working hours.

Childcare contributions: This refers to the financial support provided to parents specifically designed to ensure that they have access to qualified childcare services to take care of their children during working hours.

Breast-feeding/lactation facilities: This refers to a dedicated lactation room or facility so that new mothers can breastfeed or breast-pump for their newborn child. This space should be located at the workplace and offer privacy, comfort, storage, and hygiene.

Breast-feeding/lactation benefits: This refers to benefits provided to new mothers to ensure they have the capacity and support to allow them to breastfeed or breast-pump for their newborn child at work. These benefits

include, but are not limited to, paid break times for feeding or pumping (15-20 minutes every 2-3 hours depending on individual needs), subsidies for the purchase of portable breast-feeding or breast- pumping equipment.

Paid parental leave for the primary caregiver: This refers to paid leave which is offered on top of normal paid vacation time in order to specifically support primary caregivers during pregnancy, after birth or for the adoption or fostering of a child. This paid leave is separate from other types of leave such as sick leave or paid time off. The primary caregiver is the person primarily responsible for the care and upbringing of a child.

Paid parental leave for the non-primary caregiver: This refers to paid leave which is offered on top of normal paid vacation time in order to specifically support non-primary caregivers during pregnancy, after birth or for the adoption or fostering of a child. This paid leave is separate from other types of leave such as sick leave or paid time off. A non-primary caregiver is a person with parental responsibility for a child that does not have primary responsibility for the care and upbringing of the child.

Paid family or care leave beyond parental leave: This refers to paid leave granted to the employee in order to take care of a spouse, domestic partner, child, dependent, parent, parent-in-law, grandparent, grandchild, sibling or other designated relation when this person has a physical or mental health condition which requires additional care. This is separate from paid parental leave which is granted to parents who have a new child.

Data Requirements

Disclosure requirements for public questions: Supporting evidence available in the public domain is required for each aspect of this question.

Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”. References

- WELL Certification C08, C09 and C10

3.3.8 Employee Turnover Rate

Please indicate your company's total and voluntary turnover rates for the last four years as a percentage of total number of employees in the table below.

	FY 2020	FY 2021	FY 2022	FY 2023
Total employee turnover rate <input checked="" type="checkbox"/> This data is publicly available. Please provide supporting evidence:	21.33%	37.19%	29.35%	29.45%
Voluntary employee turnover rate <input type="checkbox"/> This data is publicly available. Please provide supporting evidence:				
Data coverage (as % of all FTEs globally)				

DATA BREAKDOWN

We break down the data of the total employee turnover rate based on the following categories. Please provide supporting evidence:

- Age group
 - Gender
 - Management level (e.g. junior/low level, middle, senior/top level management)
 - Race, ethnicity, nationality, country of origin or cultural background
- We do not report this information
 Not applicable. Please provide explanations in the comment box below.
 Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

People are one of the main drivers of corporate growth and play an essential role in the successful execution of companies' strategies. In this question, we assess both total and voluntary turnover. Total turnover may fluctuate and reflect industry trends or economic cycles. Voluntary turnover is a better indicator to evaluate a company's ability to retain its employees. This indicator may reflect high levels of uncertainty or dissatisfaction among employees or structural organizational changes. High turnover may impact employee productivity and lead to increased costs due to higher expenses for employee recruitment. Finally, it is very important to evaluate turnover patterns by age, gender, or other employee groups as this can be an indication of incompatibility or potential inequity in the workplace.

Key Definitions

Total employee turnover: Refers to the proportion of employees who leave an organization over a set period (often a year), expressed as a percentage of the total employees. The figure should be calculated using the total number of employees at the end of the latest reporting year. The total employee turnover rate number should be the sum of the voluntary employee turnover and the involuntary employee turnover rate.

Voluntary employee turnover: Refers to the proportion of employees who choose to leave an organization (such as resignation, retirement, early retirement etc.) over a set period (often a year), expressed as a percentage of the total employees. The figure should be calculated using the total number of employees at the end of the latest reporting year. **Data Requirements**

- If the company doesn't have a lot of FTEs because they outsource all their activities to contractors, then contractors are to be considered employees and the question will be applicable.
- If the company's definition of the turnover rates does not match our definition, then mark "Not applicable" for this question

Disclosure requirements: Additional credit will be granted for relevant publicly available evidence covering the following aspects of this question, for at least the most recent reported year.

- Total employee turnover rate
- Voluntary employee turnover rate

Data Breakdown:

- We don't expect companies to break down the data by all the categories mentioned in the question, but full points will be granted for this section for having a breakdown for at least 2 categories. The purpose of this section is to assess whether companies are able to track these metrics in a way to be able to evaluate and ensure fair treatment of all employees.
- In Europe, according to Article 9 of the GDPR, it is prohibited to process personal data revealing racial or ethnic origin, except if the data subject has given explicit consent to the processing of those personal data, provided this is not prohibited by national law. Other exemptions exist, such as reasons of substantial public interest which might include statistical research purposes for equality of opportunity and treatment. We therefore expect companies to report on only two different categories, in order to not penalize companies that do not report data breakdown on race.
- For this section, companies can attach either private or public evidence and we expect to see the specific quantitative data broken down by these categories.

Please note:

If you have 25 or less FTEs in your organization, then please mark the question as "Not applicable".

3.3.9 Trend of Employee Wellbeing

Please indicate if your company conducts an employee survey.

- Yes, we conduct an annual employee survey

Please indicate in the following table the percentage of employees that are for example highly engaged, with **highly positive experience or a high level of wellbeing as found through your company's scaled employee surveys**. Please select only the core focus of your survey as well as its coverage. Please note: If your company only conducts its primary employee survey every two years, please duplicate the value of the previous year in the table and provide the target for the most recent year the primary survey was conducted.

Core Focus	Unit	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?

<input checked="" type="radio"/> Employee Engagement <input type="radio"/> Employee Satisfaction <input type="radio"/> Employee Wellbeing <input type="radio"/> Employee Net Promoter Score (eNPS)	% of employees with top level of engagement, satisfaction, wellbeing, or employee net promoter score (eNPS)		70%		67%	
Data coverage	% of employees who responded to the survey	100	100	100	100	

Public Reporting

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

In tracking employee metrics, which of the following aspects are addressed in your employee surveys (select all that apply). Please provide supporting evidence.

- Job satisfaction (external motivation, e.g. I am satisfied with my job)
- Purpose (internal motivation, e.g., my work has a clear sense of purpose)
- Happiness (e.g., I feel happy at work most of the time)
- Stress (e.g., I feel stressed at work most of the time)

- No, we do not conduct an annual employee survey.
- Not applicable. Please provide explanations in the comment box below.
- Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

Employee engagement, satisfaction, and well-being surveys are crucial tools for evaluating employee conditions and developing policies to attract, retain and develop the best employees and identify areas for improvement. In this question, we determine whether companies conduct regular employee surveys and in how far metrics on Job satisfaction, Purpose, Happiness and Stress are addressed in the employee surveys. The four aspects Job satisfaction, Purpose, Happiness and Stress have been recommended by the World Wellbeing Movement as evidence-informed employee wellbeing outcome measures developed by the University of Oxford's Wellbeing Research Centre. They capture the complementary dimensions of wellbeing at work as experienced by the employee and align with how statistical agencies across the OECD are measuring general wellbeing. Research indicates there is a strong link between employee wellbeing and business outcomes such as employee productivity, retention, recruitment, and firm performance.

Key Definitions

Top level engagement or score: The top level based on a classification where for example "highly engaged" is 7-10 on a 10 point scale, or equivalent. While companies might conduct multiple surveys, in this question we ask for the top level engagement or score only on the core focus of the survey. Depending on the core focus of the survey, top level can refer to the highest category of either engagement, satisfaction, well-being, or top level of employee Net Promoter Score (eNPS).

% Of employee survey respondents: Refers to the percentage of FTE employees who responded to the survey. This should not be the percentage of employees invited to participate in the survey.

Target: Targets can be the precise, stated target for the year in which the survey was conducted, or if the target is long-term for a specific future year, it can be linearly extrapolated. For instance, if the company reported 70% of employees were engaged or satisfied in FY2020, and set a two-year target of reaching 80% by FY2022, the linearly extrapolated target for FY2021 would be 75% (e.g., 10% improvement divided by two years equals 5% per year).

Employee Engagement: definitions of employee engagement may vary, but the following are representative:

- **Gallup:** Those who are involved in, enthusiastic about, and committed to their work and workplace.
- **Utrecht Work Engagement Scale (UWES-9):** "A positive, fulfilling, work-related state of mind that is characterized by vigor, dedication, and absorption."
- **Grovo:** "A deep, personal, and empowered investment in work." Deep because the employee cares about the quality of their work. Personal because the work and its contribution to the success of the company matter to the employee. And empowered because "the employee is capable of delivering a quality that will reward their investment of time, talents, effort, and care."

Employee Satisfaction: Refers to external motivation. How happy employees feel about their job; specifically concerning external incentives such as employment benefits.

Employee Wellbeing: Gallup: Wellbeing refers to "all of the things that are important to each of us and how we experience our lives. Key wellbeing measures include how employees rate their current and expected future lives (life evaluation) and how strongly employees believe their organization cares about their wellbeing."

Employee Net Promoter Score (eNPS): Refers to the question "on a scale of 0 to 10, how likely would you be to recommend this company to a friend or colleague as a place to work?" Responses which fall in between 9-10 are considered promoters or a company's most positive, motivated, and satisfied people. Those who fall between 7-8

are passives or employees who are neutral, or generally content but not fully committed to the organization. Employees who answer between 0-6 are considered detractors or those who wouldn't recommend your company and are unhappy and disengaged to varying degrees.

Aspects addressed in employee surveys: The four aspects included in the question involve metrics related to the complementary dimensions of wellbeing at work as experienced by the employee. They align with how statistical agencies are measuring general wellbeing and how Indeed surveys workplace wellbeing.

- **Job satisfaction:** Refers to questions in the survey aiming at measuring evaluative wellbeing (e.g., "I feel completely satisfied with my work")
- **Purpose:** Refers to questions in the survey aiming at measuring eudemonic wellbeing (e.g. "My work has a clear sense of purpose")
- **Happiness:** Refers to questions in the survey aiming at measuring positive affect (e.g., "I feel happy at work, most of the time")
- **Stress:** Refers to questions in the survey aiming at measuring negative affect (e.g., "I feel stressed at work, most of the time")

Data Requirements

- If your company only conducts an employee survey every two years, please duplicate the value of the previous year in the table and provide the target for the most recent year a survey was conducted
- For the employee metric aspects section of the question, companies can attach either private or public evidence, however only information that can be verified will be accepted.

Disclosure requirements for partially public question: Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question:









- The results of the annual employee survey (i.e., the % of employees with top level of engagement, satisfaction, wellbeing, or employee net promoter score (NPS) figure for at least the most recent reported year).

Please note:

- If you have 25 or less FTEs in your organization, then please mark the entire criterion as "Not applicable".
- If you have 26-100 FTEs, then also this questions will be marked as "Not applicable".

3.4 Occupational Health & Safety

Assessment Focus

 Disclosure/ Transparency	 Documents	 Public Documents	 Exposure /Coverage
 Trend	 Performance	 Awareness	 External Verification

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

3.4.1 OHS Policy

Does the company have a policy or commitment on Occupational Health and Safety (OHS) and is it available publicly?

Yes, the company has a policy or commitment on Occupational Health and Safety (OHS). Please indicate where this information is available in public reporting or corporate website.

- Is applicable to the company's entire operations/employees as well as contractors or individuals under the company's supervision.
- Compliance with relevant OHS international standards and regulations, voluntary programs and/or collective agreements on OHS.
- Consultation with and participation of workers, and, where they exist, workers' representatives.
- A commitment to continually improve the performance of the OHS management system.
- Setting up prioritization and action plans.
- Establishment of quantitative targets for improving OHS performance metrics.
- Endorsement of the implementation of the OHS policy. Please select the highest endorsing decision-making body:
 - Board of directors
 - Executive management

No, the company does not publicly report on a policy for Occupational Health and Safety.

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

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

The purpose of this question is to identify companies that have an active commitment to occupational health and safety in line with the most relevant international OHS standards. The policy needs to be company-specific with a company-wide commitment and not just for a single site, business unit, or project. The OHS policy should cover a set of commitments that capture the long-term direction of the organization in terms of health and safety. It sets the company's approach to health and safety and establishes in a clear way what the company's expectations towards employees and other interested parties are. The OHS policy provides an overall commitment, as well as a necessary framework for the organization to set its objectives and take action to achieve the intended outcomes of the OHS management system. The commitments included in the policy are then reflected in the processes companies establish to ensure a robust, credible, and reliable OHS management system. Therefore, an OHS commitment is a precious and necessary step on what to build further measures. The OHS policy should set the direction for effective health and safety management. Board members need to establish a health and safety policy that is much more than a document – it should be an integral part of the organization's culture, of its values, and performance standards.

Data Requirements

This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website.

Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”. References

- ISO 45001 ILO
- Occupational Safety and Health Convention, 1981 (No. 155)

3.4.2 OHS Programs

Does the company have a program on Occupational Health and Safety (OHS) and is it available publicly?
 Yes, the company has a program on Occupational Health and Safety (OHS). Please indicate where this information is available in **public reporting or corporate website**.

- OHS risk and hazard assessments to identify what could cause harm in the workplace.
- Prioritization and integration of action plans with quantified targets to address those risks.
- Integration of actions to prepare for and respond to emergency situations.
- Evaluation of progress in reducing/preventing health issues/risks against targets.
- Internal inspections.
- Independent external verification of health, safety and well-being: please provide the names and standards used (such as ISO 45001):

Max. 1,000 characters

- Procedures to investigate work-related injuries, ill health, diseases and incidents.
- OHS training provided to employees and/or other relevant parties to raise awareness and reduce operational health & safety incidents.
- OHS criteria introduced in procurement and contractual requirements.

- No, the company does not publicly report on programs for Occupational Health and Safety (OHS).
- Not applicable. Please provide explanations in the comment box below.

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to a company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. With this question, we aim to find out how a company ensures effective management of health risks/ issues and to identify companies that have dedicated programs for Occupational Health and Safety. The OHS programs should cover a set of actions that ensure a robust, credible, and reliable OHS management system. It aims at providing tools to assess and improve performance in the prevention of workplace incidents and accidents via the effective management of hazards and risks in the workplace.

Disclosure Requirements

This question requires supporting evidence from the public domain. The information provided has to be included in your public reporting (e.g., annual report, sustainability report, integrated report, company publications) or corporate website.

Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”. References

ISO 45001 ILO Occupational Safety and Health Convention, 1981 (No. 155)

3.4.3 Fatalities

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

Fatalities	FY 2020	FY 2021	FY 2022	FY 2023
Employees <input checked="" type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:	0	0	0	0
Contractors <input checked="" type="checkbox"/> This data is publicly available. Please provide supporting evidence or web link:	0	0	0	0

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

Max. 2,000 characters

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

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

Keeping track of work-related injuries and fatalities should cover a company's entire operations, covering both

internal employees and external contractors. This is crucial for ensuring that legal requirements are met, that problematic and/or dangerous operations can be identified and that safety measures can be improved.

Key Definitions

Work-related fatalities: The death of a worker arising from an occupational disease or injury sustained or contracted while performing work that is controlled by the organization or that is being performed in workplaces that the organization controls.

Contractor: Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors.

Data Requirements

Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Number of work-related fatalities for employees and contractors for at least the most recent reported year.

Please note: If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”.

3.4.4 Lost-Time Injury Frequency Rate (LTIFR) - Employees

Does the company publicly report on lost-time injury frequency rate for employees (per one million hours worked)? For each row in the table, it is mandatory that the values provided are in the same unit. If the company’s LTIFR for employees is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

If the company only tracks LTIFR on a consolidated basis, without distinguishing between employees and contractors, please use this question to report the consolidated number.

Yes, the company publicly reports on lost-time injury frequency rate for employees. Please indicate where this information is available in **public reporting or corporate website**.

LTIFR	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Employees <input checked="" type="radio"/> LTIFR <input type="radio"/> LTIR	LTIFR (n/million hours worked) LTIR (n/200,000 hours worked)	0	5.80	0	0
Data coverage (as % of employees, operations or revenues)	percentage of: <input checked="" type="radio"/> Employees <input type="radio"/> Operations <input type="radio"/> Revenues	100	100	100	100

THIRD-PARTY VERIFICATION

The data has been third-party verified in the most recent financial year reported and is available publicly.

DATA CONSISTENCY

- The company publicly reports on this information, but the data in the table above differs from the publicly reported figures. Please provide an explanation in the comment box for this difference:

Max. 2,000 characters

- The company has a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in the ability to report optimal coverage or caused the target to appear abnormal:

Max. 2,000 characters

- The company only tracks lost-time injury frequency rate (LTIFR) on a consolidated basis. Please provide the combined figures in the table above and mark "Not applicable" in the next question (Lost-Time Injuries Frequency Rate (LTIFR) - Contractors).

Alternative Metric

Please provide the company's Lost Workday Rate (LWR) or Days Away/Restricted or Transfer Rate (DART) for employees (per 200,000 hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If the company's LWR or DART for employees is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Employees <input type="radio"/> Lost Workday Rate <input type="radio"/> Days Away Restricted Transfer Rate	n/200,000 hours worked				

Alternative Metric	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Data coverage (as % of employees, operations or revenues)	percentage of: <input type="radio"/> Employees <input type="radio"/> Operations <input type="radio"/> Revenues				

THIRD-PARTY VERIFICATION

- The data has been third-party verified in the most recent financial year reported and is available publicly.

DATA CONSISTENCY

- The company publicly reports on this information, but the data in the table above differs from the publicly

reported figures. Please provide an explanation in the comment box for this difference:

Max. 2,000 characters

- The company has a temporary coverage reduction or target challenge due to corporate actions. Please briefly explain if a merger, acquisition, divestment, etc. has temporarily caused a reduction in the ability to report optimal coverage or caused the target to appear abnormal:

Max. 2,000 characters

- The company only tracks DART or LWR on a consolidated basis.

Please provide the combined figures in the table above and mark "Not applicable" in the next question (Lost-Time Injuries Frequency Rate (LTIFR) - Contractors).

- No, the company does not publicly report on any of these metrics (LTIFR, DART or LWR) for its employees.
 Not applicable. Please provide explanations in the comment box below.

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to a company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. We expect companies to keep track of the lost time injuries of their employees and to prevent exacerbation of the injuries.

Key Definitions

Lost-time injuries frequency rate (LTIFR): Any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled work day/shift. The LTIFR is the number of lost-time injuries per million hours worked, calculated using the formula: $LTIFR = (\text{Number of lost-time injuries}) / (\text{Total hours worked in accounting period}) \times 1'000'000$

Lost-Time Injury Rate (LTIR) Any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled workday/shift. The LTIR is the number of lost-time injuries per 200,000 hours worked, calculated using the formula: $LTIR = (\text{Number of lost-time injuries}) / (\text{Total hours worked in accounting period}) \times 200'000$

DART (Days Away/Restricted or Transfer Rate): A mathematical calculation that describes the number of recordable injuries and illnesses per 100 full-time employees that resulted in days away from work, restricted work

activity and/or job transfer that a company has experienced in a fiscal year. Dart rate formula: total number of DART incidents x 200,000 / number of employee labor hours worked in the fiscal year.

LOST WORKDAY RATE (LWD): A mathematical calculation that describes the number of lost workdays per 100 full-time employees in the last fiscal year. LWD Rate formula: Total Number of Lost Days x 200,000 / Number of Employee Labor Hours Worked A Lost Workday Incident takes into account the number of days of missed work, not days that involved restricted tasks. The day the illness or injury occurred is not counted as a lost workday, and the total number possible for lost days due to a single incident is capped at 180.

Data Requirements

If your company combines LTIFR for employees and contractors, then please answer this question combining the two figures and mark the question "**Lost-Time Injuries Frequency Rate (LTIFR) - Contractors**" as "**Not applicable**". **Disclosure requirements for public question:** Publicly available evidence covering the following aspect of this question must be included:

- Employee Lost-Time Injury Frequency Rate (LTIFR) for at least the most recent reported year OR
- Employee Days Away/Restricted or Transfer Rate (DART) for least the most recent reported year OR
- Employee Lost Workday Rate (LWD) for least the most recent reported year.

Please note: if Lost-Time Injury Frequency Rate (LTIFR) is only tracked on a consolidated basis (employees and contractors combined) the combined rate

for at least the most recent reported year should be provided.

Please note:

- If you have 25 or less FTEs in your organization, then please mark the question as "Not applicable". – If you have 26-100 FTEs, then also this questions will be marked as "Not applicable".

Data Consistency

If the occupational health & safety performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. Please note that we only expect your company to report ONE metric only. If your company reports both LTIFR and one of the alternative metrics, please use the LTIFR as this is the preferred metric. If your company reports one metric for employees and another for contractors, this is acceptable. Please note that Lost Time Injury Rate (200,000 hours) can be selected in the Standard Metric table as the figure can be multiplied by 5 to reach the calculation of LTIFR (1 million).

3.4.5 Lost-Time Injury Frequency Rate (LTIFR) - Contractors

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

If you only track LTIFR on a consolidated basis, without distinguishing between employees and contractors, please

mark this question as "Not applicable" and use the LTIFR - Employees question to report the consolidated number.

LTIFR	Unit	FY 2020	FY 2021	FY 2022	FY 2023
Contractor <input checked="" type="radio"/> LTIFR <input type="radio"/> LTIR	LTIFR (n/million hours worked) LTIR (n/200,000 hours worked)	0	0	0	0
Data coverage (as % of contractors, operations or revenues)	percentage of: <input checked="" type="radio"/> Contractors <input type="radio"/> Operations <input type="radio"/> Revenues	100	100	100	100

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

Max. 1,000 characters

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

Max. 1,000 characters

Alternative Metric:

Please provide your company's Lost Workday Rate (LWR) or Days Away/Restricted or Transfer Rate (DART) for contractors (per 200,000 hours worked). For each row in the table, it is mandatory that the values provided are in the same unit. If your company's LWR or DART for contractors is equal to zero for one or more fiscal years, this data will only be accepted if evidence of third-party verification is provided.

Alternative Metric	Unit	FY 2020	FY 2021	FY 2022	FY 2023

Contractors <input type="radio"/> Lost Workday Rate <input type="radio"/> Days Away Restricted Transfer Rate	n/200,000 hours worked				
Data coverage (as % of employees, operations or revenues)	percentage of: <input type="radio"/> Contractors <input type="radio"/> Operations <input type="radio"/> Revenues				

PUBLIC REPORTING

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

THIRD-PARTY VERIFICATION

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

DATA CONSISTENCY

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

Max. 1,000 characters

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

Max. 1,000 characters

- We do not track any of these metrics (LTIFR, DART or LWR) for our contractors.
- Not applicable. Please provide explanations in the comment box below.
- Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Info Text:

Question Rationale

Poor occupational health and safety (OHS) performance has a direct negative impact on labor costs through lower productivity. Lower performance not only poses a threat to the company's reputation and staff morale but also results in increased operating costs in the form of fines and other contingent liabilities. We expect companies to keep a track of the lost time injuries of their contractors to restrict the occurrence of such events and ensure overall safety across the supply chain.

Key Definitions

Lost-time injuries frequency rate (LTIFR): Any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled work day/shift. The LTIFR is the number of lost-time injuries per million hours worked, calculated using the formula: $LTIFR = (\text{Number of lost-time injuries}) / (\text{Total hours worked in accounting period}) \times 1'000'000$

Lost-Time Injury Rate (LTIR) Any work-related injury that results in the company employee or third-party contractor employee not being able to return to work the next scheduled workday/shift. The LTIR is the number of lost-time injuries per 200,000 hours worked, calculated using the formula: $LTIR = (\text{Number of lost-time injuries}) / (\text{Total hours worked in accounting period}) \times 200'000$

DART (Days Away/Restricted or Transfer Rate): A mathematical calculation that describes the number of recordable injuries and illnesses per 100 full-time employees that resulted in days away from work, restricted work activity and/or job transfer that a company has experienced in a fiscal year. Dart rate formula: $\text{total number of DART incidents} \times 200,000 / \text{number of employee labor hours worked in the fiscal year}$.

LOST WORKDAY RATE (LWD): A mathematical calculation that describes the number of lost workdays per 100 full-time employees in the last fiscal year. LWD Rate formula: $\text{Total Number of Lost Days} \times 200,000 / \text{Number of Employee Labor Hours Worked}$ A Lost Workday Incident takes into account the number of days of missed work, not days that involved restricted tasks. The day the illness or injury occurred is not counted as a lost workday, and the total number possible for lost days due to a single incident is capped at 180.

Contractor: Persons or organizations working onsite or offsite on behalf of an organization. A contractor can contract their own workers directly, or contract sub-contractors or independent contractors.

Data Requirements

If your company combines LTIFR for employees and contractors, then please answer "Lost-Time Injuries Frequency Rate (LTIFR) - Employees" combining the two figures, mark "Lost-Time Injuries Frequency Rate (LTIFR) - Contractors" as "Not applicable" and explain in the comment box.

Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question:

- Contractor Lost-Time Injury Frequency Rate (LTIFR) for at least the most recent reported year.
- Contractor Days Away/Restricted or Transfer Rate (DART) for least the most recent reported year OR
- Contractor Lost Workday Rate (LWD) for least the most recent reported year.

Please note:









- If you have 25 or less FTEs in your organization, then please mark the question as “Not applicable”.
- If you have 26-100 FTEs, then also this questions will be marked as “Not applicable”.

Data Consistency

If the occupational health & safety performance data reported in the questionnaire do not correspond to the publicly reported figures, the corresponding option should be marked and the discrepancy should be explained. This option should not be indicated if the information is not publicly reported at all. Please note that we only expect your company to report ONE metric only. If your company reports both LTIFR and one of the alternative metrics, please use the LTIFR as this is the preferred metric. If your company reports one metric for employees and another for contractors, this is acceptable. Please note that Lost Time Injury Rate (200,000 hours) can be selected in the Standard Metric table as the figure can be multiplied by 5 to reach the calculation of LTIFR (1 million).

3.5 Customer Relations

Assessment Focus

 Disclosure/ Transparency	 Documents	 Public Documents	 Exposure /Coverage
 Trend	 Performance	 Awareness	 External Verification

Strong relationships with customers lead to increased customer loyalty. Harvard Business School research revealed that a 5% increase in retention can result in a profit increase of up to 75%, depending on the industry. The value of retaining customers makes perfect business sense when one considers that a consumer retained for life is more cost effective, requires less service, provides more business and contributes to new customer acquisition by offering positive referrals. Additionally, customer relationship management tools provide important data which allows the company to target relevant customer groups, develop specific products, and ensure that it has all relevant information to strengthen customer relationships. Online presence and channels have reshaped customer relationships: companies need to be present on several platforms to reach out to customers, and for some sectors today it is strategic development to develop strong online capabilities. In some industries, customer data privacy and safety risks have emerged and companies need to ensure strong policies to avoid increasing costs of breaches and negative reputational impact.

The key focus of the criterion is on the tools a company has implemented or is using to manage customers, online strategy, sales and distribution channels, customer satisfaction and customer protection.

3.5.1 Online Strategies & Customers Online

Please provide information regarding the use of your online services by customers and revenues derived from online services.

Please note that if your company earned more than 95% of its revenues online in the previous fiscal year this question should be marked as 'Not applicable' and an explanation should be provided in the comment box.

We are able to provide information regarding the use of our online services by customers and revenues derived from online services.

Online customers

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

Supporting evidence:

	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for 2023?
--	---------	---------	---------	---------	--------------------------------

% of total customers using your online services solutions/sales platform	80.79%	71.83%	72.71%	72.76%	
--	--------	--------	--------	--------	--

Information is available in the public domain

Online revenues

Please indicate how much of your revenues are generated online/from e-commerce. If your company does not generate any revenues from online activities, please select "We do not generate sales/revenues from online activities. Please explain."

We generate revenues online/from e-commerce. Supporting evidence:

	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for 2023?
% of revenues generated online (e.g. through direct sales, advertising, etc.)	56.58%	72.15%	73.48%	80.01%	

Information is available in the public domain

We do not generate sales/revenues from online activities. Please explain:

Max. 1,000 characters

We do not track the number of customers using our online services or the percentage of revenues generated from online activities.

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

Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

All industries are facing an increased speed of information flow toward their customers. Companies need to adapt to this dynamically changing environment, in developed and emerging markets. To ensure a company's reputation, increase revenue generation, and improve customer engagement, companies need to develop an online strategy. We assess if companies have defined a group-wide online strategy covering overall development capabilities. This question is looking for information covering the overall positioning of the company with respect to online business practices that ensure reputation and recognition by using online tools and digital presence to improve business performance. To benefit from these new platforms, companies also have to monitor the percentage of customers online and the percentage of revenue from e-commerce, direct online sales systems, and/or advertising.

Key Definitions

Customer: One buying services or goods from another. In the context of this questionnaire, we focus on customers for B2B companies.

Consumer: One consuming a particular product or commodity. In the field of economics, a consumer can either be a single person or an entire organization using a certain type of service. In the context of this questionnaire, we focus on consumers for B2C companies.

Data Requirements

% of total customers using your online services solutions/sales platform: percentage of total customers that make use of/come from online products and services in the last four financial years.

% of revenues generated online (e.g., through direct sales, advertising, etc.): percentage of total revenues generated through online channels in the last four financial years.

Target: We require the absolute percentage target for the most recent reporting year (i.e., a target of 15% of revenues generated online for the previous fiscal year, not a yearly 2% increase in online revenues over the previous three fiscal years). If your company has a multiple-year and/or relative increase target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period.

Applicability: Please note that if your company has more than 95% of revenues generated online in the previous fiscal year this question should be marked as "Not applicable" and an explanation should be provided in the comment box. In addition, if your company does not directly sell online and has no further access to online customers, please select "We do not generate sales/revenues from online activities. Please explain." For companies providing pure IT solutions without selling products or operating traditional retail outlets, this question should be marked "Not applicable". IT solutions include online services, customized applications (both online and offline) as well as consulting services.

Disclosure Requirements

Disclosure requirements for a partially public question: Additional credit will be granted for relevant publicly available evidence covering any of the following aspects of this question in the most recent fiscal year:

- % of total customers using your online services solutions/sales platform for at-least the most recent reported year
- % of revenues generated online (e.g., through direct sales, advertising, etc.) for at-least the most recent reported year

3.5.2 Customer Satisfaction Measurement

Does your company monitor and set quantitative targets to improve satisfaction and are targets and results communicated externally? Please attach documents and indicate the coverage for the data provided. Please refer to the information button for additional clarifications. For each row in the table, it is mandatory that the values provided are in the same unit.

Yes, we measure customer satisfaction using relevant unit of measurement. Please attach supporting evidence.

Document Satisfactory:

Satisfaction Measurement	Unit (Please select the unit of measurement)	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
Satisfaction Measurement	Satisfaction measurement methodology: <input type="radio"/> Percentage of satisfied customers/ tenants <input type="radio"/> Net promoter score or similar <input type="radio"/> Rank or similar			82.33		

Satisfaction Measurement	Unit (Please select the unit of measurement)	FY 2020	FY 2021	FY 2022	FY 2023	What was your target for FY 2023?
Data coverage:	percentage of <input type="radio"/> Customers <input type="radio"/> Operations <input type="radio"/> Revenues <input type="radio"/> Tenants					

Information is available in the public domain

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

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

Research from Harvard Business School has shown that a 5% increase in retention can result in a bottom-line profit increase of up to 75%, depending on the industry. The dramatic economic power of customer retention is revealed when viewing customers in terms of lifetime value (LTV). The value of retaining customers makes perfect business sense when one considers that a consumer retained for life is more cost-effective, requires less service, provides more business, and contributes to new customer acquisition by offering positive referrals. Companies in consumer-facing industries (B2C) should therefore monitor customer satisfaction and report the results of satisfaction surveys targeting consumers (i.e., end users) of their products/services.

Key Definitions

Customer or client: Buyer of services or goods from someone else. In the context of this questionnaire, we focus on customers/clients for B2B companies.

Consumer: User of a certain product or commodity. In the field of economics, a consumer can either be a single person or an entire organization using a certain type of service. In the context of this questionnaire, we focus on consumers for B2C companies.

Data Requirements

- B2C companies should report the results of satisfaction surveys targeting consumers of their products/services (i.e., end users of the products/services instead of the distributor/retailers they sell their products through).
- B2B companies should report the results of satisfaction surveys for their customers or clients (direct buyers of their products or services) In case your company is active in different businesses involving B2C activities (consumers) and B2B (customers), please report the information corresponding to the business that represents the highest share of your total revenue.

Unit: % of satisfied customers out of the total number of customers responding to the survey The percentage should be calculated as follows: $\text{Number of satisfied customers} / \text{Total number of customers responding to the survey}$

Data Coverage: % of customers surveyed (both respondents and non-respondents) out of total customers The data coverage should be calculated as follows: $\text{Number of customers surveyed (both respondents and non-}$

respondents) / Total number of customers Companies may report full coverage if a statistically significant, representative sample of its customer base has been surveyed.

Target: We require the absolute target for the most recent reporting year. If your company has a multiple-year and/or relative target, please extrapolate what the target value would have to be for the last financial year to make sure you are progressing well towards achieving the target by the end of the target period.

Bi-annual satisfaction surveys: if your company only conducts a customer satisfaction survey every two years, then please copy the results from the previous year (when you did conduct a survey) into the box for the following year (when you did not conduct one). For example, if you conducted a survey in 2015 but not in 2016, copy the results from the 2015 survey in the 2016 box, to fill the entire table and make it possible to calculate a trend (FY-2 – FY0).

Disclosure requirements for partially public question. Additional credit will be granted for relevant publicly available evidence covering the following aspect of this question: - Percentage of satisfied clients in the last reported year (measured through a satisfaction survey or through an alternative approach)

Guidance for utilities (ELC, MUW, GAS)

In the case of a company that has only exposure to electricity transmission and/or distribution, we expect to use this question to gather information about the satisfaction of the clients using the services provided by the company regardless of the income model. For instance, we intend to capture information about the satisfaction of generators and/or consumers and/or distributors requesting connection access to the infrastructure, generators, and consumers participating in markets operated by the company, participants in the network planning process if it is coordinated by the infrastructure operator, etc.

Guidance for Real Estate Management & Development and Equity REIT

If in the 'Denominator – Area' question, business activity “Management of Standing Investments” is chosen, we expect companies to choose “tenants” in the dropdown list for data coverage. If this activity is not chosen, i.e., only the activities “Development of new construction and/or major renovation projects” and/or “Services” are selected, we expect companies to report on “customers”.

3.5.3 Quality Management & Audits of Distribution Networks

Does your company have a Quality Management System to ensure that external product/service distribution networks comply with defined customer service quality standards? Please provide explanations and attach supporting evidence where required.

Exposure

Does your company use an external network of distributors to market at least 30% of its products? **If "No" is selected, none of the remaining sections of the question require answering and the question will be set to "not applicable."**

No

Yes. Please answer the following questions.

Quality Management System

Does your company have a Quality Management System to ensure that external product/service distribution networks comply with your defined customer service quality standards? Please provide supporting evidence.

- Yes, we have a Quality Management System specifically designed for our external distribution network or we apply the same quality management system to all our distributors.
- Yes, we have a Quality Management System specifically designed for our internal distributors only.
- No, we do not have a Quality Management System in place.

Please indicate which measures your company uses to implement your Quality Management System, and the percentage of distributors (whether exclusive distributors or non-exclusive distributors) affected by each measure in the last fiscal year. Please provide supporting evidence below.

- Written customer service quality standards documentation, updated regularly. Please indicate the percentage of distributors that received updated documentation in the last fiscal year:

Numerical

- Regular customer service quality management workshops at regional/national/corporate level. Please indicate the percentage of distributors that participated in a quality management workshop in the last fiscal year:

Numerical

- Formal training programs for distributors. Please indicate the percentage of distributors that participated in formal quality management training programs in the last fiscal year:

Numerical

Audits

Please specify the percentage of your external distributors that have been audited in any of the following ways in the last fiscal year:

- Regular internal audits of product/service distribution network (%):

Numerical

- Regular external audits, based on company-defined Quality Management System (%):

Numerical

Regular external audits, based on ISO9000 series or other generally accepted Quality Management

Systems (%):

Numerical

- We do not have a Quality Management System in place for our distribution networks or have any of these measures in place.
- Not applicable. Please provide explanations in the comment box below.
- Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

The procurement process and delivery channels are integral parts of a customer's buying experience. Accordingly, it is important to extend quality management to distribution networks in order to ensure a high level of customer service and/or product quality. In this question, we assess how a company organizes this quality management which is necessary for higher customer satisfaction and, therefore, loyalty.

Key Definitions

External distributors: A distributor is considered external if it is independently owned, i.e., it is not owned (partially or wholly) by the manufacturing company. In some cases, external distributors only distribute products from a particular company (i.e., they are exclusive distributors). In these cases, the distributor may even be named and branded in the same way as the manufacturing company but they are still independently owned and are therefore considered external. **Quality Management System:** A Quality Management System (QMS) is a collection of business processes focused on achieving quality policy and quality objectives. It is expressed as the organizational structure, policies, procedures, processes, and resources needed to implement quality management. The most common QMS is the ISO 9000 family of standards.

Data Requirements

Workshop: One-off event, for example as part of a conference program.

Formal training program: structured learning program consisting of a combination of reading materials, workshops, and online training modules. These are often complemented by a test and a certification of training attendance. If your company does not use an external network of distributors for at least 30% of its products, please mark "Not applicable" and explain in the comment box.

Supporting evidence:

- The document(s) you attached will be used to verify the qualitative part of your response. If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document. Any qualitative response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted.
- Quantitative figures provided in the response do not need supporting evidence. You may still provide a reference using the reference clip. This could include examples of the underlying calculations or approaches to data aggregation used to compile the provided quantitative information.
- The supporting documents do not need to be available in the public domain.

3.5.4 Incentives for Distribution Networks

Does your company incentivize the majority of its external distributors through rebates or other discounting policies? **If your company does not use a network of external distributors for at least 30% of its products, please mark not applicable and explain in the comment box.**

Yes, we use rebate or discounting policies with the majority of our distributors. Please describe the main aspects of your rebate or other discounting policies and provide supporting evidence:

Max. 1,000 characters

No, we do not use rebate or discounting policies as the main way of incentivizing our distributors. Please indicate which alternative approach(es) you use and provide supporting evidence:

Max. 1,000 characters

- No, we do not incentivize our external distributors through rebates or other discounting policies.
- Not applicable. Please provide explanations in the comment box below.
- Not known

Confidential Additional Comments

Use the text field below only in the following cases: (i) to describe significant changes in data or calculation methodology compared to last year's submission, (ii) to explain why a question is not applicable to your company's business model, (iii) to explain if your data deviates from the unit or format requested, or (iv) to provide supporting notes on translations of non-English references.

Max. 5,000 characters

Info Text:

Question Rationale

The procurement process and delivery channel are integral parts of a customer's buying experience. Accordingly, it is important to extend quality management to distribution networks in order to ensure a high level of customer service and/or product quality. In this question, we assess how a company organizes this quality management, which is necessary for higher customer satisfaction and therefore loyalty.

Key Definitions

External distributors: A distributor is considered "external" if it is independently owned, i.e., it is not owned (partially or wholly) by the manufacturing company. In some cases, external distributors only distribute products from a particular company (i.e., they are "exclusive" distributors). In these cases, the distributor may even be named and branded in the same way as the manufacturing company but they are still independently owned and are therefore considered "external."

Quality Management System (QMS): A Quality Management System (QMS) is a collection of business processes focused on achieving quality policy and quality objectives. It is expressed as the organizational structure, policies, procedures, processes, and resources needed to implement quality management. The most common QMS is the ISO 9000 family of standards.

Data Requirements

Supporting evidence:

- The document(s) you attached will be used to verify your response.
- The supporting documents do not need to be available in the public domain.
- If a question text field is available, a comprehensive answer in that field can be accepted instead of a supporting document.
- Any response that cannot be verified in the attached document(s) or via the information provided in the related question text field (if available) will not be accepted.

