

Key Performance Indicators  
for Environmental, Social &  
Governance Issues

# KPIs for ESG

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

Version 3.0

 EFFAS THE EUROPEAN FEDERATION  
OF FINANCIAL ANALYSTS SOCIETIES

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Society of Investment Professionals in Germany

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September 2010



# Content

## 1. Conceptual Framework

## 2. KPIs by Subsector

### Oil & Gas

0533	Exploration & Production	0577	Pipelines
0537	Integrated Oil & Gas	0583	Renewable Energy Equipment
0573	Oil Equipment & Services	0587	Alternative Fuels

### Basic Materials

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

### Industrials

		2771	Delivery Services
2353	Building Materials & Fixtures	2773	Marine Transportation
2357	Heavy Construction	2775	Railroads
2713	Aerospace	2777	Transportation Services
2717	Defense	2779	Trucking
2723	Containers & Packaging	2791	Business Support Services
2727	Diversified Industrials	2793	Business Training & Employment Agencies
2733	Electrical Components & Equipment	2795	Financial Administration
2737	Electronic Equipment	2797	Industrial Suppliers
2753	Commercial Vehicles & Trucks	2799	Waste & Disposal Services
2757	Industrial Machinery		

## Consumer Goods

3353	Automobiles	3726	Furnishings
3355	Auto Parts	3728	Home Construction
3357	Tires	3743	Consumer Electronics
3533	Brewers	3745	Recreational Products
3535	Distillers & Vintners	3747	Toys
3537	Soft Drinks	3763	Clothing & Accessories
3573	Farming & Fishing	3765	Footwear
3577	Food Products	3767	Personal Products
3722	Durable Household Products	3785	Tobacco
3724	Nondurable Household Products		

## Health Care

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

## Consumer Services

5333	Drug Retailers	5557	Publishing
5337	Food Retailers & Wholesalers	5751	Airlines
5371	Apparel Retailers	5752	Gambling
5373	Broadline Retailers	5753	Hotels
5375	Home Improvement Retailers	5755	Recreational Services
5377	Specialized Consumer Services	5757	Restaurants & Bars
5379	Specialty Retailers	5759	Travel & Tourism
5553	Broadcasting & Entertainment		
5555	Media Agencies		

## Telecommunications

6535 Fixed Line Telecommunications

6575 Mobile Telecommunications

## Utilities

7535 Conventional Electricity

7575 Multiutilities

7537 Alternative Electricity

7577 Water

7573 Gas Distribution

## Financials

8355 Banks

8674 Diversified REITs

8532 Full Line Insurance

8675 Specialty REITs

8534 Insurance Brokers

8676 Mortgage REITs

8536 Property & Casualty Insurance

8677 Hotel & Lodging REITs

8538 Reinsurance

8771 Asset Managers

8575 Life Insurance

8773 Consumer Finance

8633 Real Estate Holding & Development

8775 Specialty Finance

8637 Real Estate Services

8777 Investment Services

8671 Industrial & Office REITs

8779 Mortgage Finance

8672 Retail REITs

8985 Equity Investment Instruments

8673 Residential REITs

8995 Nonequity Investment Instruments

## Technology

9533 Computer Services

9578 Telecommunications Equipment

9535 Internet

9537 Software

9572 Computer Hardware

9574 Electronic Office Equipment

9576 Semiconductors

# 1. Conceptual Framework

## 1.1. Objective

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

## 1.2. Scope

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

## 1.3. Purpose of ESG Reports

Corporate sustainability can be defined<sup>1</sup> as the capacity of companies and organisations to remain productive over time and to safeguard their potential for long-term maintenance of profitability. Being sustainable means that companies actively pursue goals such as responsible use of natural resources both in their own operations and the operations of their respective clients, as well as respecting social rights in their markets of operation and those markets where their products and services are in use and being accountable to providers of equity and debt capital. However, corporate sustainability focuses on both minimising risks arising from environmental, social and corporate governance aspects and proactively seeking to gain advantages from “translating” ESG issues into a company’s product and service portfolio. As such, companies pursuing corporate sustainability reconcile long-term viability (read: profitability) with management of ESG issues.

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

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

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

## 1.4. Use of KPIs of ESG 3.0

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

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

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

## 1.5. ESG Reporting

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

### 1.5.1. Corporate strategy and ESG aspects

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

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

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

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

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

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

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

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

### 1.5.2. Orientation towards Generally Accepted Accounting Principles (GAAPs)

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

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

#### *1. Consolidation of ESG Statements from parent and subsidiary*

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

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

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

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

## *2. Differing cut-off dates between parent and subsidiary*

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

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

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

### 1.5.3. ESG management

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

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

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

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

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

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

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

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

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

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

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

#### 1.5.4. Preconditions for ESG reporting

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

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

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

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

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

- **Relevance**  
Information is communicated based on relevance for the recipients and meets the expectations of investors and financial analysts with respect to scope, detail, frequency and completeness. Communication of ESG-KPIs is complete when all units controlled by the reporting company, or over which the company exerts significant influence, are included in the data collection. System boundaries – e.g. suppliers and their ESG contributions, or the ESG impact of product use by customers – must be clearly represented. When defining system boundaries and specific terminology, companies should orient themselves on general standards and guidance, such as the WBCSD/WRI GHG protocol<sup>3</sup>.

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

- **Transparency**  
ESG information should be consistent and transparent. The information should be quantified and adequately explained. Comparisons with other organisations should also be possible. For this reason, all material changes in the boundaries and scope of reporting, or the reporting periods, should be indicated and explained. The reported ESG-KPIs must be accurate (i.e. free from significant errors), plausible and definitive, and not in contradiction with current measures, other company documentation (including annual reports) or generally recognized economic facts. Information should also be provided as to which data has been approximated and which assumptions and methods were used as the basis for this approximation, or sources should be cited for such information.
- **Continuity and recentness**  
Information made available is always recent; communicated fragments and content are continually updated to reflect current developments. There are no contextual gaps in the company's reported ESG information. Abrupt, precipitous changes are avoided. It is advisable that the communication of ESG-KPIs be synchronized with financial reporting and that ESG-KPIs also be included in the management report, to the extent that these are relevant for an understanding of the company's performance or financial situation.

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

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

The IASCF's technical summary entitled "Framework for the Preparation and Presentation of Financial Statements"<sup>4</sup> may serve as a guideline for underlying principles of user-oriented reporting. Although the IASCF document makes suggestions about financial statements only, the recommendations can also be applied to ESG data:

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

## 1.6. Disclosure and reporting on ESG line items

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

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

*"Company reports should be consistent and plausible. Financial information should be quantified and sufficiently documented."*<sup>6</sup>

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

<sup>4</sup> <http://www.iasb.org/NR/rdonlyres/E366C162-17E4-4FBE-80EB-7A506A615138/0/Framework.pdf>  
26 February 2008

<sup>5</sup> *ibid*, page 1

<sup>6</sup> *ibid*, page 12

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

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

*2.2.2 The method used for the calculation of reported figures is disclosed.*

*2.2.3 Segment reporting adequately represents the company, its lines of business and geographical distribution.*

*2.2.4 The structure of reports as well as the content and scope of data included is only changed in justified cases.*

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

*3.1.1 Time series are consistent over time.*

*3.1.2 Changes to already defined segments are only made in justified exceptional cases.*

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

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

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

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

## 1.7. Disclosure of ESG data

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

### 1.7.1. Media

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

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

**2. Website:** Often, the frequency of ESG-related reports is lower than that of financial reports. While investors understand that consolidation processes within the corporate often hamper an increase of frequency, the publishing of updates via the corporate website may be considered a viable solution. An intelligent interplay between a full-scale paper or PDF-report with frequent updates on the website may also enhance adoption and use of ESG data by investors.

**3. Analyst / Investor presentations:** Throughout the year and after reporting cut-off dates, senior management typically engages in road shows, group presentations and 1:1s with key investors and financial analysts covering the company. Typically, the company management presents key financial (and oftentimes extra-financial) items to an investment professional audience through presentation slides, which are also made available for a limited period of time in the IR section of the corporate website. Senior management should be encouraged to selectively integrate ESG-related topics into their deck of slides.

### 1.7.2. Format

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

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

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

## 1.8. Applying Sets of KPIs from KPIs for ESG 3.0

### 1.8.1. KPIs & Definitions

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

KPI	Spez.-ID	Scope	Specification
Energy Efficiency	E01-01	I	Energy consumption, total

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

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

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

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

### 1.8.2. Levels of Disclosure

Three consecutive levels of ESG disclosure can be applied:

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

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

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

### 1.8.3. Reference Data

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

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

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

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

#### 1.8.4. Additional information

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

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

#### 1.8.5. Consolidation of data

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

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



# 533

# Exploration & Production

KPI	Spez.-ID	Scope	Specification		
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>					
1	Energy Efficiency	E01-01	I	Energy consumption, total	
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)	
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE	
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a	
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)	
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$	
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options	
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?	
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices	
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0	
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago	
10	Innovation	V04-01	I	Total R&D expenses	
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)	
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes	
12	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency	
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency	
13	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues	
14	Dimensions of pending legal proceedings	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal proceedings	
15	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs	
		S04-04	II	Total number of injuries in relation to FTEs	
16	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.	
17	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)	
18	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities	
19	Supply Chain	V28-01	II	Total number of suppliers	
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers	
		V28-03	II	Turnover of suppliers in percent	
20	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1	
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2	
21	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1	
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2	
22	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions, accident costs in monetary terms i.e. currency	
23	Leakages	E24-02	III	Volume of leakages in barrels or cubic metres	
		E24-03	III	Total amount of costs incurred through leakages including remediation and fines	
24	Accidental oil/gas spills	E25-01	III	Volume of accidental oil spills in barrels	
		E25-02	III	Total amount of costs incurred through accidental oil spills amount including remediation and fines	
		E25-04	III	Volume of accidental gas spills in cubic metres	
		E25-05	III	Total amount of costs incurred through accidental gas spills amount including remediation and fines	
25	Local Staff	S17-01	III	Average percentage of FTE in non-domestic production and exploration sites hired from respective non-domestic labour markets as of total FTE	
		Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
			V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

0537

## Integrated Oil & Gas

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency
15	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
16	Dimensions of pending legal proceedings	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal proceedings
17	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
18	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
19	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
20	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
21	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
22	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
23	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
25	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions, accident costs in monetary terms i.e. currency
		E24-02	III	Volume of leakages in barrels or cubic metres
26	Leakages	E24-03	III	Total amount of costs incurred through leakages including remediation and fines
		E25-01	III	Volume of accidental oil spills in barrels
27	Accidental oil/gas spills	E25-02	III	Total amount of costs incurred through accidental oil spills amount including remediation and fines
		E25-04	III	Volume of accidental gas spills in cubic metres
		E25-05	III	Total amount of costs incurred through accidental gas spills amount including remediation and fines
		E25-05	III	Total amount of costs incurred through accidental gas spills amount including remediation and fines
28	Local Staff	S17-01	III	Average percentage of FTE in non-domestic production and exploration sites hired from respective non-domestic labour markets as of total FTE
29	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?

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

# 0573

# Oil Equipment & Services

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Environmental Compatibility	E33-01	II	Number of sites with ISO 14001 certification / number of total sites
15	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
16	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
17	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
18	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
19	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
20	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
21	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
22	Utilisation Supply Chain	V13-01	II	Capacity utilisation as a percentage of total available facilities
		V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
	V28-03	II	Turnover of suppliers in percent	
24	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
25	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of equipment (incl. fleet, trucks, planes, rail cars)
		V05-03	III	Share of market by product, product line, segment, region or total
26	Customer Retention	V05-03	III	Key Performance Narrative (Please answer the questions in max. 500 words)
27	Supply Chain	V28-04	III	How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 0577

# Pipelines

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

# 0583

# Renewable Energy Equipment

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

# 0587

# Alternative Fuels

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-15	I	Percentage of total revenue from products or services fostering eco-efficiency, clean technologies or offsetting climate change or carbon emissions
10	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
11	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
12	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
13	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
14	Impact of Subsidies	V10-03	II	Percentage of business in markets with feed-in tariffs or regulated pricing structure
15	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
16	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
17	Supply Constraints	E17-05	III	Percentage of revenue from products that contain cobalt to total revenue
		E17-06	III	Total cobalt purchased
18	Raw Material Reserves	E22-01	III	Full day supply of raw material A (B, C, D) in stock
	Production Shortfall	E23-01	III	Production shortfall caused by material supply constraints in percent (gap between actual production output and theoretical production output as optimal supply)
19	Production Shortfall	E23-02	III	Monetary impact of production shortfall caused by material supply constraints in monetary terms i.e. currency
20	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
		E28-04	III	Waste effluent water in cubic meters
21	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
22	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
		V05-03	III	Share of market by product, product line, segment, region or total
		V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
23	Supply Chain	V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

1353

## Commodity Chemicals

KPI	KPI-PI	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Emissions to Water	E03-14	II Emissions of organic substances to water in '000 metric tonnes/year
		E03-16	II Emissions of heavy metal to water in '000 metric tonnes/year
		E03-17	II Emissions of Sulfur Oxides to water in '000 metric tonnes/year
		E03-18	II Emissions of Dust to water in '000 metric tonnes/year
		E04-01	II Total waste in tonnes
13	Waste Scope I	E04-01	II Total waste in tonnes
14	Waste Scope II	E05-01	II Percentage of total waste which is recycled
15	Eco-Design	E13-01	II Improvement rate of product energy efficiency compared to previous year
16	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
17	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
18	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
19	Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
20	Maintenance & safety	S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
21	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
22	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
23	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
24	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
25	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
26	Emissions to Air	E03-04	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
27	Emissions to Water	E03-09	III TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
		E03-15	III Emissions of Nitrogen to water in '000 metric tonnes/year
		E06-01	III Hazardous waste total in tonnes total
28	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
29	Waste Scope IV	E07-01	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2

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

1357

# Specialty Chemicals

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Emissions to Water	E03-14	II Emissions of organic substances to water in '000 metric tonnes/year
		E03-16	II Emissions of heavy metal to water in '000 metric tonnes/year
		E03-17	II Emissions of Sulfur Oxides to water in '000 metric tonnes/year
		E03-18	II Emissions of Dust to water in '000 metric tonnes/year
		E04-01	II Total waste in tonnes
13	Waste Scope I	E04-01	II Total waste in tonnes
14	Waste Scope II	E05-01	II Percentage of total waste which is recycled
15	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
16	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
17	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
18	Health & Safety	S05-01	II Total spending on product safety corporate
19	Aspects of Products Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
		S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
20	Maintenance & safety	S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
21	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
22	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
23	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
		V13-01	II Capacity utilisation as a percentage of total available facilities
		V28-01	II Total number of suppliers
24	Supply Chain	V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
		E03-04	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
26	Emissions to Air	E03-05	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
		E03-09	III TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
27	Emissions to Water	E03-10	III TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
		E03-15	III Emissions of Nitrogen to water in '000 metric tonnes/year
		E06-01	III Hazardous waste total in tonnes total
28	Waste Scope III	E07-01	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
29	Waste Scope IV	E07-02	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2

30	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
		E28-04	III	Waste effluent water in cubic meters
31	Demographic Change	S16-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) In many societies, demographic change can have several adverse effects on companies' business continuity. E.g. aging of a population may result in an aging workforce while a continuously low birth rate may aggravate the problem through shortage of young employees to replace those employees retiring. What are the effects of demographic change on your company and how do you seek to offset potentially adverse effects?
32	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
33	Supply Chain	V05-03	III	Share of market by product, product line, segment, region or total
		V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 1733

# Forestry

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
9	Emission Rights	E11-01	II	Total number of EUA(European Union Allowance Unit) on hand at end of reported period
		E11-02	II	Total income (expenditure) on emission rights traded (emission rights bought) as a percentage of revenue
10	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency
11	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
12	Sustainable, Organic & Fair Trade Products	E31-04	II	Percentage of total forestry product output in revenues €, \$ with products from recognised forest certification schemes (FSC, Programme for the Endorsement of Forest Certification Schemes PEFC, Canadian Standard Association CSA, Sustainable Forestry Initiative SFI, Malaysian Timber Certification Council)
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
14	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
16	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
17	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions, accident costs in monetary terms i.e. currency
18	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
19	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of equipment (incl. fleet, trucks, planes, rail cars)
20	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total

# 1737

# Paper

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-01	I	Total R&D expenses
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
10	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Environmental Compatibility	E33-02	II	Percentage of revenue from eco-labeled products (www.eco-label.com)
14	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
15	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
16	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
17	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
18	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
19	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
20	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
22	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
		E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
		E03-19	III	Emissions to Water Chemical oxygen in metric tonnes/year
23	Emissions to Water	E03-20	III	Emissions to Water Biological oxygen in metric tonnes/year
		E03-21	III	Emissions to Water Phosphorus in metric tonnes/year
		E06-01	III	Hazardous waste total in tonnes total
24	Waste Scope III	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
25	Waste Scope IV	E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
		E33-01	III	Number of sites with ISO 14001 certification / number of total sites
26	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites

# 1753

# Aluminium

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-01	I	Total R&D expenses
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
10	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
13	Spent Pot Lining (SPL)	E35-01	II	SPL spent pot lining in kg per tonne of hot metal produced
14	Specific Emission to Soil - Mining	E35-02	II	Bauxite residue total in tonnes
15	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
16	Fatalities & Injuries	S04-01	II	Total number of fatalities divided by total number of hours worked by FTEs
		S04-02	II	Total number of injuries divided by total number of hours worked by FTEs
		S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
17	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
18	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
19	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
20	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
21	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
22	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
23	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Emission to Air	E03-23	III	Emissions PFC (perfluorocarbon) in tonnes of CO <sub>2</sub> equivalent per annum
		E03-24	III	Emissions PFC (perfluorocarbon) in tonnes of CO <sub>2</sub> equivalent per tonne of hot metal produced/ year
		E03-25	III	Primary metal particulate emissions in tonnes total
		E03-26	III	Primary metal particulate in kilogrammes per tonne of hot metal produced
		E03-27	III	Primary metal fluoride emissions in tonnes total
		E03-28	III	Primary metal fluoride in kilogrammes per tonne of hot metal produced
		E03-29	III	Primary metal PAH (polycyclic aromatic hydrocarbon) emissions in tonnes total
	E03-30	III	Primary metal PAH (polycyclic aromatic hydrocarbon) in kilogramm per tonne of hot metal produced	

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

# 1755

# Nonferrous Metals

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-01	I Total R&D expenses
		V04-13	I Percentage of products or services for
			- increasing eco-efficiency of client applications or operations
			- developing and using clean technologies
V04-14	I R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue		
10	Emissions to Air	E03-01	II Total CO <sup>2</sup> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Emissions to Water	E03-14	II Emissions of organic substances to water in '000 metric tonnes/year
		E03-16	II Emissions of heavy metal to water in '000 metric tonnes/year
		E03-17	II Emissions of Sulfur Oxides to water in '000 metric tonnes/year
		E03-18	II Emissions of Dust to water in '000 metric tonnes/year
12	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
13	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
14	Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Maintenance & safety	S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
16	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
17	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
18	Emissions to Air	E03-04	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
19	Emissions to Water	E03-09	III TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
20	Waste Scope III	E03-15	III Emissions of Nitrogen to water in '000 metric tonnes/year
21	Waste Scope IV	E06-01	III Hazardous waste total in tonnes total
		E07-01	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
E07-02	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2		
22	Water Consumption	E28-02	III Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III Groundwater consumption in m <sup>3</sup>
		E28-04	III Waste effluent water in cubic meters

1757

## Iron & Steel

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-01	I Total R&D expenses
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
10	Emissions to Air	E03-01	II Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Emissions to Water	E03-14	II Emissions of organic substances to water in '000 metric tonnes/year
		E03-16	II Emissions of heavy metal to water in '000 metric tonnes/year
		E03-17	II Emissions of Sulfur Oxides to water in '000 metric tonnes/year
		E03-18	II Emissions of Dust to water in '000 metric tonnes/year
12	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
13	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
14	Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Maintenance & safety	S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
16	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
17	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
18	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
19	Emissions to Air	E03-04	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
20	Emissions to Water	E03-09	III TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
		E03-15	III Emissions of Nitrogen to water in '000 metric tonnes/year
21	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
22	Waste Scope IV	E07-01	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
23	Water Consumption	E28-02	III Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III Groundwater consumption in m <sup>3</sup>
		E28-04	III Waste effluent water in cubic meters
24	Health & Safety Aspects of Products	S05-04	III Spending on product safety per unit produced corporate

# 1771

# Coal

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
				- offsetting climate change, carbon emissions , resource depletion
				- increasing fuel-efficiency
				- making ESG-relevant products operable (e.g. smart metering, green building technologies)
				- financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
10	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
14	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
16	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
17	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
		V13-01	II	Capacity utilisation as a percentage of total available facilities
		V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
21	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
22	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
23	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
24	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
25	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
		E28-04	III	Waste effluent water in cubic meters
26	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites

27	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

1773

## Diamonds & Gemstones

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
10	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
14	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
16	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
17	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
19	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
20	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
21	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
		E28-04	III	Waste effluent water in cubic meters
25	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites

# 1775

# General Mining

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
10	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
14	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
16	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
17	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
19	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
20	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
		E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
21	Emissions to Water	E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
		E06-01	III	Hazardous waste total in tonnes total
22	Waste Scope III	E06-01	III	
23	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
		E28-04	III	Waste effluent water in cubic meters
25	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites

# 1777

# Gold Mining

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
10	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
14	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
16	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
17	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
19	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
20	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
21	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
		E28-04	III	Waste effluent water in cubic meters
25	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
26	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
27		V05-03	III	Share of market by product, product line, segment, region or total

1779

## Platinum & Precious Metals

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
10	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency
12	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
13	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
14	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
16	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
17	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
19	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
20	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
21	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
		E28-04	III	Waste effluent water in cubic meters
25	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
26	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
27		V05-03	III	Share of market by product, product line, segment, region or total

2353

## Building Materials & Fixtures

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
10	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
14	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
15	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
16	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
17	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
18	Customer Retention	V05-02	II	Average length of customer relationship in years
19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
21	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
22	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
23	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
25	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
26	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
27	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
28	Health & Safety Aspects of Products	S05-04	III	Spending on product safety per unit produced corporate
29	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
		V05-03	III	Share of market by product, product line, segment, region or total

30	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

2357

# Heavy Construction

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
10	Emissions to Air	E03-01	II	Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Subcontracting	E36-01	II	Percentage of total work done delivered by subcontractors and/or outsourced to third parties
		E36-02	II	Total expenses in monetary terms i.e. currency for contracted work done
14	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
15	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
16	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
17	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
18	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
19	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
20	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
21	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
25	Customer Retention	V05-01	III	Percentage of new customers in reported period in relation to total customers
		V05-03	III	Share of market by product, product line, segment, region or total
26	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 2713

# Aerospace

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-05	I Number of patents registered within last 12 month
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
11	Emissions to Air	E03-01	II Total CO <sup>2</sup> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	Eco-Design	E13-01	II Improvement rate of product energy efficiency compared to previous year
15	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
16	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
17	Health & Safety Aspects of Products	S05-01	II Total spending on product safety corporate
18		S05-02	II Percentage of total products sold or shipped corporate subject to product recalls for safety or health reasons
19	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
20	Customer Retention	V05-02	II Average length of customer relationship in years
21	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
22	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
23	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
24	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
25	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
26	Waste Scope IV	E07-01	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
27	Supply Constraints	E17-04	III Percentage of material supply of cobalt covered by hedging contracts
		E17-05	III Percentage of revenue from products that contain cobalt to total revenue
		E17-06	III Total cobalt purchased
		E17-07	III Percentage of material supply of titanium covered by hedging contracts
		E17-08	III Percentage of revenue from products that contain titanium to total revenue
	E17-09	III Total titanium purchased	

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

# 2717

# Defence

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-05	I Number of patents registered within last 12 month
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
11	Waste Scope I	E04-01	II Total waste in tonnes
12	Waste Scope II	E05-01	II Percentage of total waste which is recycled
13	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
14	Dimensions of pending legal proceedings	G02-01	II Amount in monetary terms i.e. currency in controversy, dispute from legal proceedings
15	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
16	Maintenance & safety	S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
17	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
18	Customer Retention	V05-02	II Average length of customer relationship in years
19	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
20	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
21	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
22	Emissions to Air	E03-04	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
23	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
24	Waste Scope IV	E07-01	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2

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

# 2723

# Containers & Packaging

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-05	I Number of patents registered within last 12 month
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	Material Sourcing	E39-01	II Percentage of total material comprising cardboard and paper material from recognised forest certification schemes (FSC, Programme for the Endorsement of Forest Certification Schemes PEFC, Canadian Standard Association CSA, Sustainable Forestry Initiative SFI, Malaysian Timber Certification Council)
15	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
16	Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
17	Maintenance & safety	S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
18	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
19	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
20	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
21	Emissions to Air	E03-04	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
22	End of Product Lifecycle	E09-04	III Degree to which products (on average) can be recycled calculated as a percentage of all materials used
		E09-05	III Degree to which products (on average) can be recycled calculated as a percentage of all associated material costs
23	Maintenance & Safety	S09-01	III Total spendings in monetary terms i.e. currency on maintenance and safety of equipment (incl. fleet, trucks, planes, rail cars)
24	Customer Retention	V05-01	III Percentage of new customers in reported period in relation to total customers
25	Supply Chain	V28-04	III Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

2727

## Diversified Industrials

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

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

2733

## Electronical Components & Equipm.

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
Innovation	V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services	
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	End of Product Lifecycle	E09-01	II	Percentage of total product output in terms of revenue which has undergone a design for disassembly design process
15	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-04	II	Total cost of packaging in \$,€
16	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
17	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
18	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
19	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
20	Supplier Agreements and Supply Chain Partners Screened for Risk of ESG Infringement	S06-03	II	Share of supplier that are signatories to the EICC (Electronic Industry Code of Conduct)
21	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
22	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
23	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
24	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
25	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
26	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
27	Vertical range of manufacturing integration in Percent	V17-01	II	Vertical range of manufacturing in Percent
28	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
29	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
30	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2

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

2737

## Electronic Equipment

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-05	I Number of patents registered within last 12 month
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	End of Product Lifecycle	E09-01	II Percentage of total product output in terms of revenue which has undergone a design for disassembly design process
15	Packaging	E10-01	II Total amount of packaging material used in tonnes
		E10-02	II Packaging material per tonne of output
16	Eco-Design	E13-01	II Improvement rate of product energy efficiency compared to previous year
17	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
18	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
19	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
20	Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
21	Maintenance & safety	S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
22	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
23	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
24	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
25	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
26	Vertical range of manufacturing integration in Percent	V17-01	II Vertical range of manufacturing in Percent
27	Brand Value	V24-01	II Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
28	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
29	Emissions to Air	E03-04	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
30	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
31	Waste Scope IV	E07-01	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2

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

2753

## Commercial Vehicles & Trucks

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
11	Emissions to Air	E03-01	II Total CO <sup>2</sup> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
14	CO2 Emission of Fleet of Sold, Leased	E37-01	II Average CO2 emission by vehicle per km
		E37-02	II Total number of vehicles sold per period
		E37-03	II Estimated average mileage per vehicle over total lifecycle in km
15	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
16	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
17	Certification of Facilities	S07-01	II Percentage of total facilities certificated according to ISO 9001 standard
		S07-02	II Percentage of total facilities certificated according to SA 8000 standard
		S07-03	II Percentage of total facilities certificated according to OHSAS 18001 standard
18	Maintenance & safety	S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
19	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
20	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
21	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
22	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
23	Vertical range of manufacturing integration in Percent	V17-01	II Vertical range of manufacturing in Percent
24	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
25	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
26	Water Consumption	E28-02	III Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III Groundwater consumption in m <sup>3</sup>
		E28-04	III Waste effluent water in cubic meters
		E33-01	III Number of sites with ISO 14001 certification / number of total sites
27	Environmental Compatibility		
28	CO2 Emission of Fleet of Sold, Leased	E37-04	III CO2 emissions at scrappage
29	Customer Retention	V05-03	III Share of market by product, product line, segment, region or total

30	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

2757

# Industrial Machinery

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

31	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 2771

# Delivery Services

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
			V04-15
11	Load Factor	E21-01	II Average degree of utilisation of total fleet of trucks in percent
		E21-02	II Average degree of utilisation of total fleet of vessels in percent
		E21-03	II Average degree of utilisation of total fleet of airlines in percent
		E21-04	II Average degree of utilisation of total fleet of rail cars/ rail carriages in percent
12	Fuels	E30-01	II Expenditure for fuels total in monetary terms i.e. currency
		E30-04	II Average fuel consumption of vessels by ship-type according to American Bureau of Shipping classification in tonnes/hour or tonnes/day
		E30-05	II Average fuel consumption of vehicles by type in l/100km
13	CO2 Emission of Fleet of Sold, Leased	E37-01	II Average CO2 emission by vehicle per km
		E37-03	II Estimated average mileage per vehicle over total lifecycle in km
14	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
15	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
16	Fuels	E30-03	III Percentage of total fuel consumed comprising renewable fuels
17	Intermodality	S13-01	III Key Performance Narrative (Please answer the questions in max. 500 words) Does your company aim at providing solutions which address intermodality ("the ability to connect, and the connections between, modes of transportation" (cf. <a href="http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm">http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm</a> ) e.g. - offers which allow end-customers to hire specific cars as and when needed, connectivity between different vehicles (car- train - public transport), services for linking different modes of transport etc.? - services which connect different modes of transport for cargo or freight in a smart way thus saving energy, CO2 emissions or decreasing traffic?
18	Utilisation	V13-03	III Percentage of utilisation of fleet of vehicles in use by the company in relation to total theoretical utilisation
		V13-05	III Percentage of utilisation of fleet of locomotives in use of company in relation to total theoretical utilisation
		V13-07	III Percentage of utilisation of fleet of vessels in use by the company in relation to total theoretical utilisation
		V13-09	III Percentage of utilisation of fleet of airplane in use by the company in relation to total theoretical utilisation

# 2773

# Marine Transportation

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
10	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
11	Emissions to Water	E03-11	II	TOP 3 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 3
12	Load Factor	E21-02	II	Average degree of utilisation of total fleet of vessels in percent
13	Waste Water	E28-05	II	Emissions of black water to sea in m <sup>3</sup>
13	Waste Water	E28-06	II	Emissions of grey water to sea in m <sup>3</sup>
14	Fuels	E30-04	II	Average fuel consumption of vessels by ship-type according to American Bureau of Shipping classification in tonnes/hour or tonnes/day
15	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
16	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
17	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
18	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
19	Intermodality	S13-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) Does your company aim at providing solutions which address intermodality ("the ability to connect, and the connections between, modes of transportation" (cf. <a href="http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm">http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm</a> ) e.g. - offers which allow end-customers to hire specific cars as and when needed, connectivity between different vehicles (car- train - public transport), services for linking different modes of transport etc.? - services which connect different modes of transport for cargo or freight in a smart way thus saving energy, CO <sub>2</sub> emissions or decreasing traffic?
20	Utilisation	V13-06	III	Percentage of utilisation of fleet of vessels in paid work for charter or rent in relation to total theoretical utilisation
		V13-07	III	Percentage of utilisation of fleet of vessels in use by the company in relation to total theoretical utilisation
21	Average age of Material	V21-03	III	Average age of fleet in years

# 2775

# Railroads

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a.
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Innovation	V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-15	I	Percentage of total revenue from products or services fostering eco-efficiency, clean technologies or offsetting climate change or carbon emissions
10	Load Factor	E21-04	II	Average degree of utilisation of total fleet of rail cars/ rail carriages in percent
11	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
12	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
13	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
14	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
15	Intermodality	S13-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) Does your company aim at providing solutions which address intermodality ("the ability to connect, and the connections between, modes of transportation" (cf. <a href="http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm">http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm</a> ) e.g. - offers which allow end-customers to hire specific cars as and when needed, connectivity between different vehicles (car- train - public transport), services for linking different modes of transport etc.? - services which connect different modes of transport for cargo or freight in a smart way thus saving energy, CO2 emissions or decreasing traffic?
16	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
17	Utilisation	V13-04	III	Percentage of utilisation of fleet of locomotives in paid work for charter or rent in relation to total theoretical utilisation
		V13-05	III	Percentage of utilisation of fleet of locomotives in use of company in relation to total theoretical utilisation
18	Average age of Material	V21-03	III	Average age of fleet in years

2777

## Transportation Services

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
13	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
14	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
15	Intermodality	S13-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) Does your company aim at providing solutions which address intermodality ("the ability to connect, and the connections between, modes of transportation" (cf. <a href="http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm">http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm</a> ) e.g. - offers which allow end-customers to hire specific cars as and when needed, connectivity between different vehicles (car- train - public transport), services for linking different modes of transport etc.? - services which connect different modes of transport for cargo or freight in a smart way thus saving energy, CO2 emissions or decreasing traffic?

2779

# Trucking

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				<ul style="list-style-type: none"> <li>- increasing eco-efficiency of client applications or operations</li> <li>- developing and using clean technologies</li> <li>- offsetting climate change, carbon emissions , resource depletion</li> <li>- increasing fuel-efficiency</li> <li>- making ESG-relevant products operable (e.g. smart metering, green building technologies)</li> <li>- financing of ESG-relevant products or services</li> </ul>
V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue		
11	Packaging	E10-01	II	Total amount of packaging material used in tonnes
12	Load Factor	E21-01	II	Average degree of utilisation of total fleet of trucks in percent
13	Fuels	E30-05	II	Average fuel consumption of vehicles by type in l/100km
14	CO2 Emission of Fleet of Sold, Leased	E37-01	II	Average CO2 emission by vehicle per km
15	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
16	Packaging	E10-04	III	Total cost of packaging in \$,€
17	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
18	CO2 Emission of Fleet of Sold, Leased	E37-03	III	Estimated average mileage per vehicle over total lifecycle in km
19	Intermodality	S13-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) Does your company aim at providing solutions which address intermodality ("the ability to connect, and the connections between, modes of transportation" (cf. <a href="http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm">http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm</a> ) e.g. <ul style="list-style-type: none"> <li>- offers which allow end-customers to hire specific cars as and when needed, connectivity between different vehicles (car- train - public transport), services for linking different modes of transport etc.?</li> <li>- services which connect different modes of transport for cargo or freight in a smart way thus saving energy, CO2 emissions or decreasing traffic?</li> </ul>
20	Average age of Material	V21-03	III	Average age of fleet in years

# 2791

# Business Support Services

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

## Backoffice Companies (additional KPIs)

11 Innovation	V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
	V04-13	I	Percentage of products or services for <ul style="list-style-type: none"> <li>- increasing eco-efficiency of client applications or operations</li> <li>- developing and using clean technologies</li> <li>- offsetting climate change, carbon emissions , resource depletion</li> <li>- increasing fuel-efficiency</li> <li>- making ESG-relevant products operable (e.g. smart metering, green building technologies)</li> <li>- financing of ESG-relevant products or services</li> </ul>
12 Diversity	S10-01	II	Percentage of female employees in relation to total employees
	S10-02	II	Percentage of female FTEs in senior positions in relation to total FTEs in senior positions
	S10-03	II	Percentage of total FTEs from ethnic minority groups
13 Customer Retention	V05-02	II	Average length of customer relationship in years
14 Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
15 Human Resource Management	V07-10	II	Total number of FTEs including part-time worker, freelancers, non-payroll staff leaving over period as a percentage of the average total number of FTEs over the period
16 Human Resource Management	V07-07	III	Percentage of employees employed < 1 year
	V07-08	III	Percentage of employees employed 1-3 years
	V07-09	III	Percentage of employees employed >3 years

## Cleaning and Printing (additional KPIs)

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

2793

## Business Training & Employment Agencies

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

# 2795

# Financial Administration

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

2797

## Industrial Suppliers

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

2799

## Waste & Disposal Services

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Fuels	E30-01	II	Expenditure for fuels total in monetary terms i.e. currency
15	Subcontracting	E36-01	II	Percentage of total work done delivered by subcontractors and/or outsourced to third parties
		E36-02	II	Total expenses in monetary terms i.e. currency for contracted work done by revenue
16	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
17	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
18	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
19	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
20	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
21	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
22	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
23	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
		E07-03	III	TOP 5 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 3
		E07-04	III	TOP 5 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 4
		E07-05	III	TOP 5 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 5
24	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
25	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
26	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of equipment (incl. fleet, trucks, planes, rail cars)
27	Corruption & Bribery	V36-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) What measures does your company undertake or maintain to prevent corruption and bribery in the context of contracting with public organisations, governments etc.?

# 3353

# Automobiles

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	End of Product Lifecycle	E09-01	II	Percentage of total product output in terms of revenue which has undergone a design for disassembly design process
15	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
16	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
17	Environmental Compatibility	E33-03	II	Average fuel consumption of fleet of sold vehicles - in l / 100 km
18	Subcontracting	E36-01	II	Percentage of total work done delivered by subcontractors and/or outsourced to third parties
19	CO2 Emission of Fleet of Sold, Leased	E37-01	II	Average CO2 emission by vehicle per km
		E37-03	II	Estimated average mileage per vehicle over total lifecycle in km
20	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
21	Dimensions of pending legal proceedings	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal proceedings
22	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
23	Health & Safety Aspects of Products	S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls for safety or health reasons
24	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
25	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
26	Intermodality	S13-01	II	Key Performance Narrative (Please answer the questions in max. 500 words) Does your company aim at providing solutions which address intermodality ("the ability to connect, and the connections between, modes of transportation" (cf. <a href="http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm">http://ops.fhwa.dot.gov/publications/cmpguidebook/appc.htm</a> ) e.g. - offers which allow end-customers to hire specific cars as and when needed, connectivity between different vehicles (car- train - public transport), services for linking different modes of transport etc.? - services which connect different modes of transport for cargo or freight in a smart way thus saving energy, CO2 emissions or decreasing traffic?
27	NCAP Ratings	S15-01	II	Average NCAP rating for product fleet according to US-NCAP, Euro-NCAP or JNCAP or equivalent NCAP methods
		S15-02	II	Percentage of cars sold with 5-star NCAP rating
28	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
29	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
30	Vertical range of manufacturing integration in Percent	V17-01	II	Vertical range of manufacturing in Percent
31	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation

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

# 3355

# Auto Parts

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-05	I Number of patents registered within last 12 month
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
11	Emissions to Air	E03-01	II Total CO <sup>2</sup> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	End of Product Lifecycle	E09-01	II Percentage of total product output in terms of revenue which has undergone a design for disassembly design process
15	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
16	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
17	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
18	Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
19	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
20	Customer Retention	V05-02	II Average length of customer relationship in years
21	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
22	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
23	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
24	Brand Value	V24-01	II Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
25	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
26	Emissions to Air	E03-04	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
27	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
28	End of Product Lifecycle	E09-02	III Percentage of total product output in terms of revenue eligible for remanufacture or re-conditioning processes
		E09-04	III Degree to which products (on average) can be recycled calculated as a percentage of all materials used
		E09-05	III Degree to which products (on average) can be recycled calculated as a percentage of all associated material costs

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

# 3357

# Tires

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-05	I Number of patents registered within last 12 month
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
11	Emissions to Air	E03-01	II Total CO <sup>2</sup> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	End of Product Lifecycle	E09-01	II Percentage of total product output in terms of revenue which has undergone a design for disassembly design process
15	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
16	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
17	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
18	Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
19	Maintenance & safety	S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
20	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
21	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
22	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
23	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
24	Brand Value	V24-01	II Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
25	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
26	Emissions to Air	E03-04	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
27	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
28	End of Product Lifecycle	E09-02	III Percentage of total product output in terms of revenue eligible for remanufacture or re-conditioning processes
		E09-03	III Percentage of total product output in terms of revenue which is reused in the manufacturing process, sold or donated to third parties
		E09-04	III Degree to which products (on average) can be recycled calculated as a percentage of all materials used
		E09-05	III Degree to which products (on average) can be recycled calculated as a percentage of all associated material costs

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

# 3533

# Brewers

KPI	Spez.-ID	Scope	Specification		
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>					
1	Energy Efficiency	E01-01	I	Energy consumption, total	
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)	
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE	
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a	
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)	
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$	
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options	
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?	
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices	
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0	
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago	
10	Innovation	V04-01	I	Total R&D expenses	
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)	
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services	
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes	
12	Waste Scope I	E04-01	II	Total waste in tonnes	
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled	
14	Packaging	E10-01	II	Total amount of packaging material used in tonnes	
		E10-02	II	Packaging material per tonne of output	
15	Gene Modified Organisms	E15-01	II	Share of products containing genetically modified organisms or ingredients containing genetically modified organisms in %	
16	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>	
17	Sustainable, Organic & Fair Trade Products	E31-01	II	Percentage of total revenue from products with organic origin certified by a member of the International Federation of Organic Agriculture Movements (IFOAM) standards	
18	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards	
19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers	
20	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities	
21	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation	
22	Supply Chain	V28-01	II	Total number of suppliers	
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers	
		V28-03	II	Turnover of suppliers in percent	
23	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC	
		E10-04	III	Total cost of packaging in \$,€	
		E10-05	III	Cost of packaging per revenue in percent	
24		Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
			E28-03	III	Groundwater consumption in m <sup>3</sup>
25	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites	
26	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total	
27	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?	
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?	

# 3535

# Distillers & Vintners

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO <sup>2</sup> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
15	Gene Modified Organisms	E15-01	II	Share of products containing genetically modified organisms or ingredients containing genetically modified organisms in %
16	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
17	Sustainable, Organic & Fair Trade Products	E31-01	II	Percentage of total revenue from products with organic origin certified by a member of the International Federation of Organic Agriculture Movements (IFOAM) standards
18	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
21	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
22	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
23	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
		E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
25	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
26	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
27	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 3537

# Soft Drinks

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II Total CO <sup>2</sup> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	Packaging	E10-01	II Total amount of packaging material used in tonnes
		E10-02	II Packaging material per tonne of output
15	Gene Modified Organisms	E15-01	II Share of products containing genetically modified organisms or ingredients containing genetically modified organisms in %
16	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
17	Sustainable, Organic & Fair Trade Products	E31-01	II Percentage of total revenue from products with organic origin certified by an member of the International Federation of Organic Agriculture Movements (IFOAM) standards
18	Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
19	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
20	Brand Value	V24-01	II Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
		V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
21	Supply Chain	V28-03	II Turnover of suppliers in percent
		E10-03	III Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III Total cost of packaging in \$,€
22	Packaging	E10-05	III Cost of packaging per revenue in percent
		E14-01	III Number of units of products delivered to company for recycling in relation to total output of units p.a.
		E14-02	III Products delivered to company for recycling in tonnes in relation to total output of units in tonnes p.a.
23	Recycling Quota	E28-02	III Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III Groundwater consumption in m <sup>3</sup>
		E33-01	III Number of sites with ISO 14001 certification / number of total sites
24	Water Consumption	E28-02	III Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
25	Environmental Compatibility	E33-01	III Number of sites with ISO 14001 certification / number of total sites
26	Customer Retention	V05-03	III Share of market by product, product line, segment, region or total
27	Supply Chain	V28-04	III Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

3573

## Farming & Fishing

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Gene Modified Organisms	E15-01	II	Share of products containing genetically modified organisms or ingredients containing genetically modified organisms in %
15	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
16	Ecosystems, Biodiversity and Climate Change Mitigation	E29-03	II	Investments in ecosystems and biodiversity in monetary terms i.e. currency incl. funds, loans and project finance ( incl. syndicated loans)
		E29-04	II	Investments in climate change mitigation in monetary terms i.e. currency incl. funds, loans and project finance (incl. syndicated loans)
17	Sustainable, Organic & Fair Trade Products	E31-01	II	Percentage of total revenue from products with organic origin certified by an member of the International Federation of Organic Agriculture Movements (IFOAM) standards
		E31-02	II	Percentage of total revenue from products certified and stamped as Fair Trade by an affiliate or partner organisation of Fair Trade Labelling Organizations International (FLO)
		E31-03	II	Percentage of fish certified according to recognised certification schemes for sustainable fishing (MSC - Marine Stewardship Council)
18	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
19	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
20	Customer Retention	V05-02	II	Average length of customer relationship in years
21	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
22	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
23	Expenditure for Veterinary Pharmaceuticals, Seeds, Herbicides, Pesticides and Other Drugs	E19-01	III	Expenditure for veterinary pharmaceuticals total in monetary terms i.e. Currency
		E19-03	III	Expenditure for seeds total in \$,€
		E19-05	III	Expenditure for herbicides total in monetary terms i.e. currency
		E19-07	III	Expenditure for pesticides total in monetary terms i.e. currency

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

# 3577

# Food Products

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Gene Modified Organisms	E15-01	II	Share of products containing genetically modified organisms or ingredients containing genetically modified organisms in %
15	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
16	Sustainable, Organic & Fair Trade Products	E31-01	II	Percentage of total revenue from products with organic origin certified by an member of the International Federation of Organic Agriculture Movements (IFOAM) standards
		E31-02	II	Percentage of total revenue from products certified and stamped as Fair Trade by an affiliate or partner organisation of Fair Trade Labelling Organizations International (FLO)
		E31-03	II	Percentage of fish certified according to recognised certification schemes for sustainable fishing (MSC - Marine Stewardship Council)
17	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
18	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
21	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
22	Expenditure for Veterinary Pharmaceuticals, Seeds, Herbicides, Pesticides and Other Drugs	E19-01	III	Expenditure for veterinary pharmaceuticals total in monetary terms i.e. currency
		E19-03	III	Expenditure for seeds total in \$,€
		E19-05	III	Expenditure for herbicides total in monetary terms i.e. currency
		E19-07	III	Expenditure for pesticides total in monetary terms i.e. currency
23	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
24	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of equipment (incl. fleet, trucks, planes, rail cars)
25	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total

26	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 3722

# Durable Household Products

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II Total CO <sup>2</sup> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	End of Product Lifecycle	E09-01	II Percentage of total product output in terms of revenue which has undergone a design for disassembly design process
15	Packaging	E10-01	II Total amount of packaging material used in tonnes
		E10-02	II Packaging material per tonne of output
16	Eco-Design	E13-01	II Improvement rate of product energy efficiency compared to previous year
17	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
18	Environmental Compatibility	E33-02	II Percentage of revenue from eco-labeled products (www.eco-label.com)
19	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
20	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
21	Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
22	Maintenance & safety	S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
23	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
24	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
25	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
26	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
27	Vertical range of manufacturing integration in Percent	V17-01	II Vertical range of manufacturing in Percent
28	Brand Value	V24-01	II Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
29	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
30	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
31		E09-02	III Percentage of total product output in terms of revenue eligible for remanufacture or re-conditioning processes
		E09-03	III Percentage of total product output in terms of revenue which is reused in the manufacturing process, sold or donated to third parties
		E09-04	III Degree to which products (on average) can be recycled calculated as a percentage of all materials used
		E09-05	III Degree to which products (on average) can be recycled calculated as a percentage of all associated material costs

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

3724

## Nondurable Household Products

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	End of Product Lifecycle	E09-01	II Percentage of total product output in terms of revenue which has undergone a design for disassembly design process
15	Packaging	E10-01	II Total amount of packaging material used in tonnes
		E10-02	II Packaging material per tonne of output
16	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
17	Fatalities & Injuries	S04-03	II Total number of fatalities in relation to FTEs
		S04-04	II Total number of injuries in relation to FTEs
18	Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
19	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
20	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
21	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
22	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
23	Emissions to Water	E03-09	III TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
25	End of Product Lifecycle	E09-02	III Percentage of total product output in terms of revenue eligible for remanufacture or re-conditioning processes
		E09-03	III Percentage of total product output in terms of revenue which is reused in the manufacturing process, sold or donated to third parties
		E09-04	III Degree to which products (on average) can be recycled calculated as a percentage of all materials used
		E09-05	III Degree to which products (on average) can be recycled calculated as a percentage of all associated material costs
26	Packaging	E10-03	III Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III Total cost of packaging in \$,€
		E10-05	III Cost of packaging per revenue in percent

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

3726

## Furnishings

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-11	I	Total investments in research on new risk in monetary terms i.e. currency as a percentage of revenue
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	End of Product Lifecycle	E09-01	II	Percentage of total product output in terms of revenue which has undergone a design for disassembly design process
14	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
15	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
16	Sustainable, Organic & Fair Trade Products	E31-04	II	Percentage of total forestry product output in revenues €, \$ with products from recognised forest certification schemes (FSC, Programme for the Endorsement of Forest Certification Schemes PEFC, Canadian Standard Association CSA, Sustainable Forestry Initiative SFI, Malaysian Timber Certification Council)
17	Environmental Compatibility	E33-02	II	Percentage of revenue from eco-labeled products ( <a href="http://www.eco-label.com">www.eco-label.com</a> )
18	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
19	Certification of Facilities	S07-01	II	Percentage of total facilities certificated according to ISO 9001 standard
		S07-02	II	Percentage of total facilities certificated according to SA 8000 standard
		S07-03	II	Percentage of total facilities certificated according to OHSAS 18001 standard
20	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
21	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
22	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
23	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
24	Vertical range of manufacturing integration in Percent	V17-01	II	Vertical range of manufacturing in Percent
25	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
26	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
27	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total

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

3728

# Home Construction

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue		
11	Emissions to Air	E03-01	II	Total CO <sup>2</sup> ,NOx, SOx, VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
15	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
16	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
		S04-03	II	Total number of fatalities in relation to FTEs
				Total number of injuries in relation to FTEs
18	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
19	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
20	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
21	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
22	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
23	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
24	Vertical range of manufacturing integration in Percent Supply Chain	V17-01	II	Vertical range of manufacturing in Percent
		V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
26	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
27	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
		E28-04	III	Waste effluent water in cubic meters
		S05-03	III	Spending on product safety per unit produced corporate
28	Health & Safety Aspects of Products	S05-03	III	Spending on product safety per unit produced corporate
29	Customer Retention Supply Chain	V05-03	III	Share of market by product, product line, segment, region or total
		V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
				Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?
30		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

3743

## Consumer Electronics

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-05	I Number of patents registered within last 12 month
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II Total CO <sup>2</sup> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	End of Product Lifecycle	E09-01	II Percentage of total product output in terms of revenue which has undergone a design for disassembly design process
15	Packaging	E10-01	II Total amount of packaging material used in tonnes
		E10-02	II Packaging material per tonne of output
16	Eco-Design	E13-01	II Improvement rate of product energy efficiency compared to previous year
17	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
18	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
19	Health & Safety	S05-01	II Total spending on product safety corporate
20	Aspects of Products Supplier Agreements and Supply Chain Partners Screened for Risk of ESG	S06-03	II Share of supplier that are signatories to the EICC (Electronic Industry Code of Conduct)
21	Infringement Certification of Facilities	S07-04	II Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
22	Maintenance & safety	S09-02	II Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
23	Restructuring-related relocation of jobs	S11-01	II Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
24	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
25	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
26	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
27	Vertical range of manufacturing integration in Percent	V17-01	II Vertical range of manufacturing in Percent
28	Brand Value	V24-01	II Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
29	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent

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

# 3745

# Recreational Products

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

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

3747

# Toys

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO <sup>2</sup> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	End of Product Lifecycle	E09-01	II	Percentage of total product output in terms of revenue which has undergone a design for disassembly design process
15	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
16	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
17	Fatalities & Injuries	S04-01	II	Total number of fatalities divided by total number of hours worked by FTEs
		S04-02	II	Total number of injuries divided by total number of hours worked by FTEs
18	Health & Safety Aspects of Products	S05-01	II	Total spending on product safety corporate
		S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls for safety or health reasons
19	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
20	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
21	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
22	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
23	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
24	Vertical range of manufacturing integration in Percent	V17-01	II	Vertical range of manufacturing in Percent
25	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
		V28-01	II	Total number of suppliers
26	Supply Chain	V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
		V28-03	II	Turnover of suppliers in percent
27	End of Product Lifecycle	E09-02	III	Percentage of total product output in terms of revenue eligible for remanufacture or re-conditioning processes
		E09-03	III	Percentage of total product output in terms of revenue which is reused in the manufacturing process, sold or donated to third parties
		E09-04	III	Degree to which products (on average) can be recycled calculated as a percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a percentage of all associated material costs

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

# 3763

# Clothing & Accessories

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
14	Sustainable, Organic & Fair Trade Products	E31-05	II	Percentage of textiles certified according to recognised certification schemes for sustainable textiles (Global Organic Textile Standard)
15	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
16	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
17	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
18	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
19	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
20	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
21	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
		E28-04	III	Waste effluent water in cubic meters
22	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
23	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 3765

# Footwear

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Health & Safety	S05-01	II	Total spending on product safety corporate
14	Aspects of Products Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
16	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
17	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
18	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
19	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
20	Health & Safety	S05-02	III	Percentage of total products sold or shipped corporate subject to product recalls for safety or health reasons
21	Aspects of Products Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 3767

# Personal Products

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
14	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
15	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
16	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
17	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
18	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
19	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
		E13-03	III	Use of hazardous material - Amount of mercury used in products
20	Eco-Design	E13-04	III	Use of hazardous material - Amount of PVC used in products
		E13-05	III	Use of hazardous material - Amount of bromated flame retardants (BFRs) used in products
		E13-06	III	Use of hazardous material - Amount of coltrane used in products
21	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
22	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
23	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

3785

# Tobacco

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
		V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue
11	Emissions to Air	E03-01	II	Total CO <sup>2</sup> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Gene Modified Organisms	E15-01	II	Share of products containing genetically modified organisms or ingredients containing genetically modified organisms in %
15	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
16	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
17	Dimensions of pending legal proceedings	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal proceedings
18	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
19	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
20	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
21	Expenditure for Veterinary Pharmaceuticals, Seeds, Herbicides, Pesticides and Other Drugs	E19-05	III	Expenditure for herbicides total in monetary terms i.e. currency
		E19-07	III	Expenditure for pesticides total in monetary terms i.e. currency
22	Water Consumption	E28-02	III	Water (in m <sup>3</sup> ) used per amount (e.g. in tonnes) of product manufactured
		E28-03	III	Groundwater consumption in m <sup>3</sup>
23	Maintenance & Safety	S09-01	III	Total spendings in monetary terms i.e. currency on maintenance and safety of equipment (incl. fleet, trucks, planes, rail cars)

# 4533

# Health Care Providers

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
			- offsetting climate change, carbon emissions , resource depletion	
			- increasing fuel-efficiency	
			- making ESG-relevant products operable (e.g. smart metering, green building technologies)	
			- financing of ESG-relevant products or services	
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
		E05-02	II	TOP 2 components of waste which is recycled, Rank 1
		E05-03	II	TOP 2 components of waste which is recycled, Rank 2
13	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
14	Dimensions of pending legal proceedings	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal proceedings
15	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
16	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
17	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
18	Quality of Service	S24-01	II	Average days of hospital stay per patient
19	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
20	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
21	Diversity	S10-01	III	Percentage of female employees in relation to total employees
		S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
22	Quality of Service	S23-02	III	Successful surgeries in percent
		S23-03	III	Number of infected inpatients as a percentage of total patients
		V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
23	Supply Chain	V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 4535

# Medical Equipment

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a.
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-03	I	Total R&D expenses or funding of research to external partners, suppliers or academic research in monetary terms i.e. currency
		V04-05	I	Number of patents registered within last 12 month
		V04-09	I	Total investments in research on new risk in monetary terms i.e. currency
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	End of Product Lifecycle	E09-01	II	Percentage of total product output in terms of revenue which has undergone a design for disassembly design process
15	Product Withdrawals	G03-01	II	Number and amount of product withdrawn from market due to regulatory pressure
16	Fatalities & Injuries	S04-03	II	Total number of fatalities in relation to FTEs
		S04-04	II	Total number of injuries in relation to FTEs
17	Health & Safety Aspects of Products	S05-01	II	Total spending on product safety corporate
		S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls for safety or health reasons
18	Certification of Facilities	S07-04	II	Percentage of total facilities certificated according to ISO 9001, SA 8000 or OHSAS18001 standards
19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
21	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
22	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
23	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
25	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
26	Radioactive Waste	E08-01	III	Low Level Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in tonnes p.a.
		E08-02	III	Intermediate Level Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in tonnes p.a.
		E08-03	III	High Level Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in ka p.a.
		E08-04	III	Transuranic Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in ka p.a.

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

# 4537

# Medical Supplies

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Product Withdrawals	G03-01	II	Number and amount of product withdrawn from market due to regulatory pressure
15	Health & Safety Aspects of Products	S05-01	II	Total spending on product safety corporate
		S05-02	II	Percentage of total products sold or shipped corporate subject to product recalls for safety or health reasons
16	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
17	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
18	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
19	Emissions to Air	E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
20	Emissions to Water	E03-09	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-10	III	TOP 2 components of emissions to water by environmental importance (according to TRI; PRTR; and EPER) Rank 2
21	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
22	End of Product Lifecycle	E09-04	III	Degree to which products (on average) can be recycled calculated as a percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a percentage of all associated material costs
23	Eco-Design	E13-03	III	Use of hazardous material - Amount of mercury used in products
		E13-04	III	Use of hazardous material - Amount of PVC used in products
		E13-05	III	Use of hazardous material - Amount of bromated flame retardants (BFRs) used in products
		E13-06	III	Use of hazardous material - Amount of coltrane used in products
		E13-07	III	Use of hazardous material - Amount of polycyclic aromatic hydrocarbons (PAHs) used in products
24	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
25	Health & Safety Aspects of Products	S05-03	III	Spending on product safety per unit produced corporate
26	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total

27	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 4573

# Biotechnology

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-03	I Total R&D expenses or funding of research to external partners, suppliers or academic research in monetary terms i.e. currency
		V04-05	I Number of patents registered within last 12 month
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
12	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
13	Product Withdrawals	G03-01	II Number and amount of product withdrawn from market due to regulatory pressure
14	Health & Safety Aspects of Products	S05-01	II Total spending on product safety corporate
15	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
16	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
17	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
18	Radioactive Waste	E08-01	III Low Level Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in tonnes p.a.
		E08-02	III Intermediate Level Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in tonnes p.a.
		E08-03	III High Level Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in kq p.a.
		E08-04	III Transuranic Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in kq p.a.
19	Eco-Design	E13-08	III Amount of hazardous / non biodegradable products (after use and if unused)
20	Production Shortfall	E23-01	III Production shortfall caused by material supply constraints in percent (gap between actual production output and theoretical production output as optimal supply)
		E23-02	III Monetary impact of production shortfall caused by material supply constraints in monetary terms i.e. currency
		E33-01	III Number of sites with ISO 14001 certification / number of total sites
21	Environmental Compatibility	E33-01	III Number of sites with ISO 14001 certification / number of total sites
22	Supply Chain	V28-04	III Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

23	Product Pipeline	V29-01	III	Revenue potential of new products in phase I, phase II, phase II and in the registration process as a percentage of total revenue
24	Health Care Pricing Structure	V30-01	III	Percentage of revenue exposed to price discounting national healthcare systems (e.g. Medicare)

4577

## Pharmaceuticals

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

25	Product Pipeline	V29-01	III	Revenue potential of new products in phase I, phase II, phase II and in the registration process as a percentage of total revenue
26	Health Care Pricing Structure	V30-01	III	Percentage of revenue exposed to price discounting national healthcare systems (e.g. Medicare)

# 5333

# Drug Retailers

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

5337

## Food Retailers & Wholesalers

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Packaging	E10-01	II	Total amount of packaging material used in tonnes
		E10-02	II	Packaging material per tonne of output
14	Gene Modified Organisms	E15-01	II	Share of products containing genetically modified organisms or ingredients containing genetically modified organisms in %
15	Direct Building Energy Consumption	E16-03	II	Total building gas consumption in m <sup>3</sup>
		E16-05	II	Total alternative energy consumption in kWh
		E16-07	II	Annual heating/cooling costs \$,€
		E16-07	II	Annual heating/cooling costs \$,€
16	Building Certification	E27-01	II	Proportion of total real estate owned and/or under management with a certification from LEED (Leadership in Energy and Environmental Design), BREEAM, GBCA, ABGR, HOE as in percent
17	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
18	Sustainable, Organic & Fair Trade Products	E31-01	II	Percentage of total revenue from products with organic origin certified by an member of the International Federation of Organic Agriculture Movements (IFOAM) standards
		E31-02	II	Percentage of total revenue from products certified and stamped as Fair Trade by an affiliate or partner organisation of Fair Trade Labelling Organizations International (FLO)
		E31-03	II	Percentage of fish certified according to recognised certification schemes for sustainable fishing (MSC - Marine Stewardship Council)
19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
21	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
22	Packaging	E10-03	III	Breakdown of materials used for packaging in percent for paper, glass, metal, non-biodegradable plastic, biodegradable plastic, material from FSC
		E10-04	III	Total cost of packaging in \$,€
		E10-05	III	Cost of packaging per revenue in percent
23	Refrigerant refill rate	E40-01	III	Percentage of refrigerant refillings in relation to total refrigerants contained in cooling systems
24	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total

25	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 5371

# Apparel Retailers

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

# 5373

# Broadline Retailers

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

5375

## Home Improvement Retailers

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

5377

## Specialized Consumer Services

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

24	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

5379

## Specialty Retailers

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

# 5553

# Broadcasting & Entertainment

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

# 5555

# Media Agencies

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

# 5557

# Publishing

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

# 5751

# Airlines

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue		
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Load Factor	E21-05	II	Revenue passenger km/Available Seat km
14	Fuels	E30-01	II	Expenditure for fuels total in monetary terms i.e. currency
15	Passenger	E38-01	II	CO <sub>2</sub> emissions per passenger/km
		E38-02	II	Carbon monoxide emissions per passenger/km
		E38-03	II	Unburned hydrocarbon (UHC) emissions per passenger/km
16	Critical Incidents	V27-02	II	Total costs due to critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) as a percentage of revenue
				Total number of suppliers
				Percentage of sourcing from 3 biggest external suppliers
17	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
18	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
19	Utilisation	V13-08	III	Percentage of utilisation of fleet of airplanes in paid work for charter or rent in relation to total theoretical utilisation
		V13-09	III	Percentage of utilisation of fleet of airplane in use by the company in relation to total theoretical utilisation
20	Average age of Material	V21-06	III	Average age of aircrafts in years
21	Critical Incidents	V27-01	III	Total number of critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) in relation to the total number of clients
22	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

5752

## Gambling

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

# 5753

# Hotels

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II Total waste in tonnes
12	Direct Building Energy Consumption	E16-01	II Total building electricity consumption in kWh
		E16-03	II Total building gas consumption in m <sup>3</sup>
		E16-05	II Total alternative energy consumption in kWh
		E16-07	II Annual heating/cooling costs \$,€
13	Building Certification	E27-01	II Proportion of total real estate owned and/or under management with a certification from LEED (Leadership in Energy and Environmental Design), BREEAM. GBCA. ABGR. HOE as in percent
14	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
15	Ecosystems, Biodiversity and Climate Change Mitigation	E29-05	II Expenditure on projects for biodiversity, natural ecosystems, landscapes, protection of coastlines, protection of natural habitats in €
16	Social support at holiday destinations	S24-02	II Spending on social projects and community involvement at holiday destinations
17	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
18	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
19	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
20	Social support at holiday destinations	S23-01	III Spending on social projects and community involvement at holiday destinations
21	Supply Chain	V28-04	III Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?
		V37-01	III REVPAR = Occupancy x average room rate ( <a href="http://de.wikipedia.org/wiki/RevPar">http://de.wikipedia.org/wiki/RevPar</a> )

# 5755

# Recreational Services

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
V04-14	I	R&D expenses in fuel efficiency and climate change mitigation as a percentage of revenue		
11	Emissions to Air	E03-01	II	Total CO <sup>2</sup> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Fuels	E30-04	II	Average fuel consumption of vessels by ship-type according to American Bureau of Shipping classification in tonnes/hour or tonnes/day
15	Passenger	E38-04	II	Emissions / ALB (Available Lower Berth)-kilometer
16	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
17	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
18	Waste Water	E28-05	III	Emissions of black water to sea in m <sup>3</sup>
		E28-06	III	Emissions of grey water to sea in m <sup>3</sup>
19	Fuels	E30-03	III	Percentage of total fuel consumed comprising renewable fuels
20	Average age of Material	V21-05	III	Average age of cruisers in years
21	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

## 5755

## Recreational Services but other than Cruise Liners

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

# 5757

# Restaurants & Bars

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

5759

## Travel & Tourism

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

# 6535

# Fixed Line Telecommunications

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

# 6575

# Mobile Telecommunications

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

24	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 7535

# Conventional Electricity

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-03	I Total R&D expenses or funding of research to external partners, suppliers or academic research in monetary terms i.e. currency
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
		E03-02	II Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes by generation portfolio
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	Radioactive Waste	E08-01	II Low Level Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in tonnes p.a.
		E08-02	II Intermediate Level Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in tonnes p.a.
		E08-03	II High Level Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in kq p.a.
		E08-04	II Transuranic Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in kq p.a.
		E08-05	II Radioactive waste subjected to reprocessing by Waste Level (LLW,ILW,HLW,TRUW) in tonnes
		E08-06	II Radioactive waste stored at company property by Waste Level (LLW, ILW, HLW, TRUW) in tonnes
15	Emission Rights	E11-01	II Total number of EUA(European Union Allowance Unit) on hand at end of reported period
16	Remediation	E12-01	II Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency
		E12-03	II Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency
17	Generation Portfolio	E26-01	II Percentage of total energy produced (coal, lignite, wind, water, gas, bioqas, solar, nuclear, THG)
18	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
19	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
20	Dimensions of pending legal proceedings	G02-01	II Amount in monetary terms i.e. currency in controversy, dispute from legal proceedings
21	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
22	Impact of Subsidies	V10-01	II Percentage of total revenue generated in subsidised markets
		V10-02	II Energy production cost per kWh as a percentage of average wholesale price per kWh in monetary terms i.e. currency
		V10-03	II Percentage of business in markets with feed-in tariffs or regulated pricing structure
23	Smart Metering	V11-02	II Percentage of customer equipped with smart metering applications
24	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
25	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities

26	Critical Incidents	V27-02	II	Total costs due to critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) as a percentage of revenue
27	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
28	Emissions to Air	E03-03	III	Total CO <sub>2</sub> , NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions / total kWh produced
		E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
29	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
30	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
31	Remediation	E12-05	III	Total amount of reserves for future environmental remediation, emissions, accident costs in monetary terms i.e. currency
32	Water Consumption	E28-03	III	Groundwater consumption in m <sup>3</sup>
		E28-04	III	Waste effluent water in cubic meters
33	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
34	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
35	Average age of Material	V21-04	III	Average age of power stations, production or distribution sites including pipelines in years by type
36	Operational Availability of Services	V26-01	III	Operational availability of services to clients contractually warranted in percent
37	Critical Incidents	V27-01	III	Total number of critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) in relation to the total number of clients
		V27-03	III	Lost kWh due to system faults in relation to total amount of kWh produced
38	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 7535

# Alternative Electricity

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-03	I Total R&D expenses or funding of research to external partners, suppliers or academic research in monetary terms i.e. currency
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
		E03-02	II Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes by generation portfolio
		E03-03	II Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions / total kWh produced
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	Dimensions of pending legal proceedings	G02-01	II Amount in monetary terms i.e. currency in controversy, dispute from legal proceedings
15	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
16	Impact of Subsidies	V10-01	II Percentage of total revenue generated in subsidised markets
		V10-02	II Energy production cost per kWh as a percentage of average wholesale price per kWh in monetary terms i.e. currency
		V10-03	II Percentage of business in markets with feed-in tariffs or regulated pricing structure
17	Smart Metering	V11-02	II Percentage of customer equipped with smart metering applications
18	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
19	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
20	Critical Incidents	V27-02	II Total costs due to critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) as a percentage of revenue
21	Supply Chain	V28-01	II Total number of suppliers
		V28-02	II Percentage of sourcing from 3 biggest external suppliers
		V28-03	II Turnover of suppliers in percent
22	Waste Scope III	E06-01	III Hazardous waste total in tonnes total
23	Waste Scope IV	E07-01	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
24	Customer Retention	V05-03	III Share of market by product, product line, segment, region or total
25	Average age of Material	V21-04	III Average age of power stations, production or distribution sites including pipelines in years by type
26	Operational Availability of Services	V26-01	III Operational availability of services to clients contractually warranted in percent
27	Critical Incidents	V27-01	III Total number of critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) in relation to the total number of clients
28	Critical Incidents	V27-03	III Lost kWh due to system faults in relation to total amount of kWh produced

29	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 7573

# Gas Distribution

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-03	I	Total R&D expenses or funding of research to external partners, suppliers or academic research in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II	Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
		E03-03	II	Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions / total kWh produced
12	Waste Scope I	E04-01	II	Total waste in tonnes
13	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
14	Remediation	E12-01	II	Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency
		E12-03	II	Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency
15	Leakages	E24-01	II	Total number of leakages reported
16	Water Consumption	E28-01	II	Water consumption in m <sup>3</sup>
17	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
18	Dimensions of pending legal proceedings	G02-01	II	Amount in monetary terms i.e. currency in controversy, dispute from legal proceedings
19	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
20	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
21	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
22	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
23	Critical Incidents	V27-02	II	Total costs due to critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) as a percentage of revenue
		V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
24	Supply Chain	V28-03	II	Turnover of suppliers in percent
		E03-02	III	Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes by generation portfolio
		E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
25	Emissions to Air	E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
		E06-01	III	Hazardous waste total in tonnes total
26	Waste Scope III	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
27	Waste Scope IV	E12-05	III	Total amount of reserves for future environmental remediation, emissions, accident costs in monetary terms i.e. currency
		E24-02	III	Volume of leakages in barrels or cubic metres
28	Remediation	E12-05	III	Total amount of costs incurred through leakages including remediation and fines
29	Leakages	E24-02	III	Volume of leakages in barrels or cubic metres
		E24-03	III	Total amount of costs incurred through leakages including remediation and fines

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

# 7575

# Multiutilities

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1	Energy Efficiency	E01-01	I Energy consumption, total
2	GHG Emissions	E02-01	I GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I Total R&D expenses
		V04-03	I Total R&D expenses or funding of research to external partners, suppliers or academic research in monetary terms i.e. currency
		V04-12	I Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Emissions to Air	E03-01	II Total CO <sup>2</sup> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes
12	Waste Scope I	E04-01	II Total waste in tonnes
13	Waste Scope II	E05-01	II Percentage of total waste which is recycled
14	Radioactive Waste	E08-02	II Intermediate Level Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in tonnes p.a.
		E08-03	II High Level Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in kq p.a.
		E08-04	II Transuranic Waste (by definition of U.S. Atomic Energy Act or applicable national law) produced in kq p.a.
		E08-05	II Radioactive waste subjected to reprocessing by Waste Level (LLW,ILW,HLW,TRUW) in tonnes
		E08-06	II Radioactive waste stored at company property by Waste Level (LLW, ILW, HLW, TRUW) in tonnes
		E11-01	II Total number of EUA(European Union Allowance Unit) on hand at end of reported period
15	Emission Rights	E11-01	II Total number of EUA(European Union Allowance Unit) on hand at end of reported period
16	Remediation	E12-01	II Expenditure for remediation, reclamation and decommissioning total in monetary terms i.e. currency
17	Leakages	E24-02	II Volume of leakages in barrels or cubic metres
18	Generation Portfolio	E26-01	II Percentage of total energy produced (coal, lignite, wind, water, gas, bioqas, solar, nuclear, THG)
19	Water Consumption	E28-01	II Water consumption in m <sup>3</sup>
		E28-04	II Waste effluent water in cubic meters
20	Contributions to political parties	G01-01	II Contributions to political parties as a percentage of total revenues
21	Dimensions of pending legal proceedings	G02-01	II Amount in monetary terms i.e. currency in controversy, dispute from legal proceedings
22	Customer Satisfaction	V06-01	II Percentage of total customers surveyed comprising satisfied customers
23	Impact of Subsidies	V10-01	II Percentage of total revenue generated in subsidised markets
		V10-02	II Energy production cost per kWh as a percentage of average wholesale price per kWh in monetary terms i.e. currency
		V10-03	II Percentage of business in markets with feed-in tariffs or regulated pricing structure
24	Smart Metering	V11-02	II Percentage of customer equipped with smart metering applications
25	Environmental CapEx	V12-02	II CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
26	Utilisation	V13-01	II Capacity utilisation as a percentage of total available facilities
27	Critical Incidents	V27-02	II Total costs due to critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) as a percentage of revenue

28	Emissions to Air	E03-02	III	Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions in million tonnes by generation portfolio
		E03-03	III	Total CO <sub>2</sub> ,NO <sub>x</sub> , SO <sub>x</sub> , VOC emissions / total kWh produced
		E03-04	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E03-05	III	TOP 2 components of emissions to air by environmental importance (according to TRI; PRTR; and EPER) Rank 2
29	Waste Scope IV	E07-01	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 1
		E07-02	III	TOP 2 components of waste incl. emissions to soil by environmental importance (according to TRI; PRTR; and EPER) Rank 2
30	Remediation	E12-03	III	Environmental spending for R&D, site rehabilitation and environmental monitoring total in monetary terms i.e. currency
		E12-05	III	Total amount of reserves for future environmental remediation, emissions, accident costs in monetary terms i.e. currency
31	Leakages	E24-01	III	Total number of leakages reported
		E24-03	III	Total amount of costs incurred through leakages including remediation and fines
32	Water Consumption	E28-03	III	Groundwater consumption in m <sup>3</sup>
33	Environmental Compatibility	E33-01	III	Number of sites with ISO 14001 certification / number of total sites
34	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
35	Smart Metering	V11-01	III	Percentage of let or operated estates with smart metering applications
36	Average age of Material	V21-04	III	Average age of power stations, production or distribution sites including pipelines in years by type
37	Operational Availability of Services	V26-01	III	Operational availability of services to clients contractually warranted in percent
38	Critical Incidents	V27-01	III	Total number of critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) in relation to the total number of clients

7577

## Water

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-03	I	Total R&D expenses or funding of research to external partners, suppliers or academic research in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Leakages	E24-01	II	Total number of leakages reported
14	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
15	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
16	Smart Metering	V11-02	II	Percentage of customer equipped with smart metering applications
17	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
18	Utilisation	V13-01	II	Capacity utilisation as a percentage of total available facilities
19	Critical Incidents	V27-02	II	Total costs due to critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) as a percentage of revenue
20	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
		V28-03	II	Turnover of suppliers in percent
21	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
22	Leakages	E24-02	III	Volume of leakages in barrels or cubic metres
		E24-03	III	Total amount of costs incurred through leakages including remediation and fines
23	Water Consumption	E28-03	III	Groundwater consumption in m <sup>3</sup>
		E28-04	III	Waste effluent water in cubic meters
24	Customer Retention	V05-03	III	Share of market by product, product line, segment, region or total
25	Critical Incidents	V27-01	III	Total number of critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) in relation to the total number of clients
26	Supply Chain	V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

# 8355

# Banks

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

# 8532

# Full Line Insurance

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

# 8534

# Insurance Brokers

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-13	I	Percentage of products or services for
				- increasing eco-efficiency of client applications or operations
				- developing and using clean technologies
			- offsetting climate change, carbon emissions , resource depletion	
			- increasing fuel-efficiency	
			- making ESG-relevant products operable (e.g. smart metering, green building technologies)	
			- financing of ESG-relevant products or services	
11	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
12	Diversity	S10-01	III	Percentage of female employees in relation to total employees
		S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
13	Demographic Change	S16-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) In many societies, demographic change can have several adverse effects on companies' business continuity. E.g. aging of a population may result in an aging workforce while a continuously low birth rate may aggravate the problem through shortage of young employees to replace those employees retiring. What are the effects of demographic change on your company and how do you seek to offset potentially adverse effects?

# 8536

# Property & Casualty Insurance

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

# 8538

# Reinsurance

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

# 8575

# Life Insurance

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

8633

## Real Estate Holding & Development

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

# 8637

# Real Estate Services

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
11		V04-13	I	Percentage of products or services for <ul style="list-style-type: none"> <li>- increasing eco-efficiency of client applications or operations</li> <li>- developing and using clean technologies</li> <li>- offsetting climate change, carbon emissions , resource depletion</li> <li>- increasing fuel-efficiency</li> <li>- making ESG-relevant products operable (e.g. smart metering, green building technologies)</li> <li>- financing of ESG-relevant products or services</li> </ul>
12	Waste Scope I	E04-01	II	Total waste in tonnes

# 8671

# Industrial & Office REITs

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

# 8672

# Retail REITs

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

# 8673

# Residential REITs

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

# 8674

# Diversified REITs

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

# 8675

# Specialty REITs

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

# 8676

# Mortgage REITs

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

# 8677

## Hotel & Lodging REITs

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

# 8771

# Asset Managers

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

8773

## Consumer Finance

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

8775

## Specialty Finance

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

# 8777

# Investment Services

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

8779

# Mortgage Finance

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-09	I	Total investments in research on new risk in monetary terms i.e. currency
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
12	Dimensions of Pending Legal Proceedings	G02-01	II	Amount in monetary terms i.e. currency in dispute from legal proceedings
13	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
14	Non-Performing Loans	V14-01	II	Percentage of non-performing loans in relation to total loans
		V14-02	II	Total credit value of non-performing loans in monetary terms i.e. currency
15	Credit Portfolio, Investments & Prop Trading	V15-01	II	Percentage of loans subjected to ESG-screening
		V15-02	II	Percentage of loans declined for ESG risks
		V15-03	II	Percentage of prop trading activities subjected to ESG-screening
16	Security Writedowns	V16-01	II	Amount of security writedowns depreciated or impaired as a percentage of total security writedowns in structured credit portfolios
17	Disclosure of Off-Balance Sheet Activities	V18-01	II	Total value of off-balance sheet assets and liabilities incl. loan commitments, futures, forwards, derivatives in monetary terms i.e. currency
		V18-02	II	Total value of off-balance sheet assets and liabilities as a percentage of total balance sheet
18	Financial Instruments Held in acc with ESG-Criteria	V19-01	II	Percentage of financial instruments, investment property held in accordance with ESG-criteria
		V19-01	II	Percentage of financial instruments, investment property held in accordance with ESG-criteria
19	Diversity	S10-01	III	Percentage of female employees in relation to total employees
		S10-02	III	Percentage of female FTEs in senior positions in relation to total FTEs in senior positions
		S10-03	III	Percentage of total FTEs from ethnic minority groups
20	Microfinance	S12-01	III	Direct investments in microfinance in monetary terms i.e. currency
		S12-02	III	Indirect investments e.g. in microfinance funds and loans to MFIs
21	Demographic Change	S16-01	III	Key Performance Narrative (Please answer the questions in max. 500 words) In many societies, demographic change can have several adverse effects on companies' business continuity. E.g. aging of a population may result in an aging workforce while a continuously low birth rate may aggravate the problem through shortage of young employees to replace those employees retiring. What are the effects of demographic change on your company and how do you seek to offset potentially adverse effects?

8985

## Equity Investment Instruments

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

8995

## Nonequity Investment Instruments

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

# 9533

# Computer Services

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for <ul style="list-style-type: none"> <li>- increasing eco-efficiency of client applications or operations</li> <li>- developing and using clean technologies</li> <li>- offsetting climate change, carbon emissions , resource depletion</li> <li>- increasing fuel-efficiency</li> <li>- making ESG-relevant products operable (e.g. smart metering, green building technologies)</li> <li>- financing of ESG-relevant products or services</li> </ul>
11	Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
12	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
13	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
14	Restructuring-related relocation of jobs	S11-01	II	Total cost of relocation in monetary terms i.e. currency incl. Indemnity, pay-off, outplacement, hiring, training, consulting
15	Critical Incidents	V27-01	II	Total number of critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) in relation to the total number of clients
16	Maintenance & Safety	S09-01	II	Total spendings in monetary terms i.e. currency on maintenance and safety of equipment (incl. fleet, trucks, planes, rail cars)
17	Waste Scope I	E04-01	II	Total waste in tonnes
18	Critical Incidents	V27-02	II	Total costs due to critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) as a percentage of revenue

# 9535

# Internet

KPI	Spez.-ID	Scope	Specification
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>			
1 Energy Efficiency	E01-01	I	Energy consumption, total
2 GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3 Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4 Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5 Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6 Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
	S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
	S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7 Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8 Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9 Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10 Innovation	V04-01	I	Total R&D expenses
	V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
	V04-13	I	Percentage of products or services for <ul style="list-style-type: none"> <li>- increasing eco-efficiency of client applications or operations</li> <li>- developing and using clean technologies</li> <li>- offsetting climate change, carbon emissions , resource depletion</li> <li>- increasing fuel-efficiency</li> <li>- making ESG-relevant products operable (e.g. smart metering, green building technologies)</li> <li>- financing of ESG-relevant products or services</li> </ul>
11 Contributions to political parties	G01-01	II	Contributions to political parties as a percentage of total revenues
12 Maintenance & Safety	S09-01	II	Total spendings in monetary terms i.e. currency on maintenance and safety of equipment (incl. fleet, trucks, planes, rail cars)
13 Customer Retention	V05-03	II	Share of market by product, product line, segment, region or total
14 Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
15 Human Resource Management	V07-06	II	Number of vacant positions in product development, programming or business development as a percentage of total FTEs
16 Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
17 Critical Incidents	V27-01	II	Total number of critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) in relation to the total number of clients
	V27-02	II	Total costs due to critical incidents (incidents having a severe impact on the company's operations requiring significant investment or repair to damages or having the potential to generate lawsuits, litigation or compensation claims) as a percentage of revenue

# 9537

# Software

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

# 9572

# Computer Hardware

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

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

9574

## Electronic Office Equipment

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

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

# 9576

# Semiconductors

KPI	Spez.-ID	Scope	Specification	
<i>(Scope I = Entry Level; Scope II = Midlevel; Scope III = Highlevel)</i>				
1	Energy Efficiency	E01-01	I	Energy consumption, total
2	GHG Emissions	E02-01	I	GHG emissions, total (scope I,II)
3	Staff turnover	S01-01	I	Percentage of FTE leaving p.a./total FTE
4	Training & qualification	S02-02	I	Average expenses on training per FTE p.a
5	Maturity of workforce	S03-01	I	Age structure/distribution (number of FTEs per age group, 10-year intervals)
6	Remuneration	S08-01	I	Total amount of bonuses, incentives and stock options paid out in €, \$
		S08-02	I	Total number of FTEs who receive 90 % of total amount of bonuses, incentives and stock options
		S08-03	I	Key Performance Narrative (Please answer the questions in max. 500 words) Do you take ESG performance into account in your performance agreements? How do you integrate ESG principals within performance agreements in your company and to what extent do you apply it?
7	Litigation risks	V01-01	I	Expenses and fines on filings, law suits related to anti-competitive behavior, anti-trust and monopoly practices
8	Corruption	V02-01	I	Percentage of revenues in regions with Transparency International corruption index below 6.0
9	Revenues from new products	V03-02	I	Percentage of new products or modified products introduced less than 12 months ago
10	Innovation	V04-01	I	Total R&D expenses
		V04-05	I	Number of patents registered within last 12 month
		V04-06	I	Percentage of patents registered within last 12 month in relation to total number of patents
		V04-12	I	Total investments in research on ESG relevant aspects of business as defined by company (referred to Introduction 1.8.1. KPIs & Definitions)
		V04-13	I	Percentage of products or services for - increasing eco-efficiency of client applications or operations - developing and using clean technologies - offsetting climate change, carbon emissions , resource depletion - increasing fuel-efficiency - making ESG-relevant products operable (e.g. smart metering, green building technologies) - financing of ESG-relevant products or services
11	Waste Scope I	E04-01	II	Total waste in tonnes
12	Waste Scope II	E05-01	II	Percentage of total waste which is recycled
13	Eco-Design	E13-01	II	Improvement rate of product energy efficiency compared to previous year
14	Environmental Compatibility	E33-01	II	Number of sites with ISO 14001 certification / number of total sites
15	Supplier Agreements and Supply Chain Partners Screened for Risk of ESG Infringement	S06-01	II	Percentage of total suppliers and supply chain partners screened for compliance in accordance with ESG-criteria
		S06-02	II	Percentage of suppliers and supply chain partners audited for compliance
		S06-03	II	Share of supplier that are signatories to the EICC (Electronic Industry Code of Conduct)
16	Maintenance & safety	S09-02	II	Total spendings in monetary terms i.e. currency on maintenance and safety of production sites, plants ect.
17	Customer Retention	V05-03	II	Share of market by product, product line, segment, region or total
18	Customer Satisfaction	V06-01	II	Percentage of total customers surveyed comprising satisfied customers
19	Environmental CapEx	V12-02	II	CapEx allocation to investments on ESG relevant aspects of business as defined by the company (referred to Introduction 1.8.1. KPIs & Definitions)
20	Vertical range of manufacturing integration in Percent	V17-01	II	Vertical range of manufacturing in Percent
21	Brand Value	V24-01	II	Value of brand as measured by third-party or external consultancy in monetary terms i.e. currency incl. name and/or method of valuation
22	Supply Chain	V28-01	II	Total number of suppliers
		V28-02	II	Percentage of sourcing from 3 biggest external suppliers
23	Waste Scope III	E06-01	III	Hazardous waste total in tonnes total
24	End of Product Lifecycle	E09-04	III	Degree to which products (on average) can be recycled calculated as a percentage of all materials used
		E09-05	III	Degree to which products (on average) can be recycled calculated as a percentage of all associated material costs

25	Eco-Design	E13-03	III	Use of hazardous material - Amount of mercury used in products
		E13-04	III	Use of hazardous material - Amount of PVC used in products
		E13-05	III	Use of hazardous material - Amount of bromated flame retardants (BFRs) used in products
		E13-06	III	Use of hazardous material - Amount of coltrane used in products
		E13-07	III	Use of hazardous material - Amount of polycyclic aromatic hydrocarbons (PAHs) used in products
26	Recycling Quota	E14-01	III	Number of units of products, containers, packages or parts of products returned to company for recycling in relation to total output of units p.a.
		E14-02	III	Number of units of products, containers, packages or parts of products returned to company for recycling in tonnes in relation to total output of units in tonnes p.a.
27	Raw Material Reserves	E22-01	III	Full day supply of raw material A (B, C, D) in stock
28	Production Shortfall	E23-01	III	Production shortfall caused by material supply constraints in percent (gap between actual production output and theoretical production output as optimal supply)
		E23-02	III	Monetary impact of production shortfall caused by material supply constraints in monetary terms i.e. currency
29	Utilisation	V13-01	III	Capacity utilisation as a percentage of total available facilities
30	Average age of Material	V21-02	III	Average age of facilities in years
31	Supply Chain	V28-03	III	Turnover of suppliers in percent
		V28-04	III	Key Performance Narrative (Please answer the questions in max. 500 words) How do you ensure that your suppliers adhere to a standard of ESG compliance similar to that of your company?
		V28-05	III	Key Performance Narrative (Please answer the questions in max. 500 words) When assessing the performance of your procurement and purchasing functions: Do you incentivise your procurement management for the selection of ESG-performing suppliers even if you might have to carry a premium over less expensive suppliers?

9578

# Telecommunications Equipment

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

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





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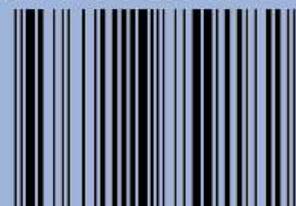
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