



ESG Metrics | ESG Score



What is ESG



ESG means **Environmental, Social, and Corporate Governance** information.

It focuses on performance that is **measurable, manageable, actionable, and reportable.**

What is ESG score



ESG scores are a **measure** of how well a company addresses risks and concerns related to **environmental, social, and corporate governance** issues in its day-to-day operations.

Ranging from **0** to **100**, a score of less than **50** is considered relatively poor while more than **70** is considered good.

What is ESG score measures



Environmental:
Sustainability and resources efficiency

Social:
More equitable societies and respect for human rights

Governance:
Accountable governance and transparent operations

Pollution and Waste

Gender & Diversity Policies

Corporate Behavior

Climate Change

Safety & Quality Controls

Corporate Governances

Energy Efficiency

Human Rights & Labor Standards

Accounting Practices

Natural Resources

Privacy & Data Security

Board Practices

Example Issues

Greenhouse Gas Emission Energy Efficiency

Health & Safety Labor Rights

Board Independence Executive Pay

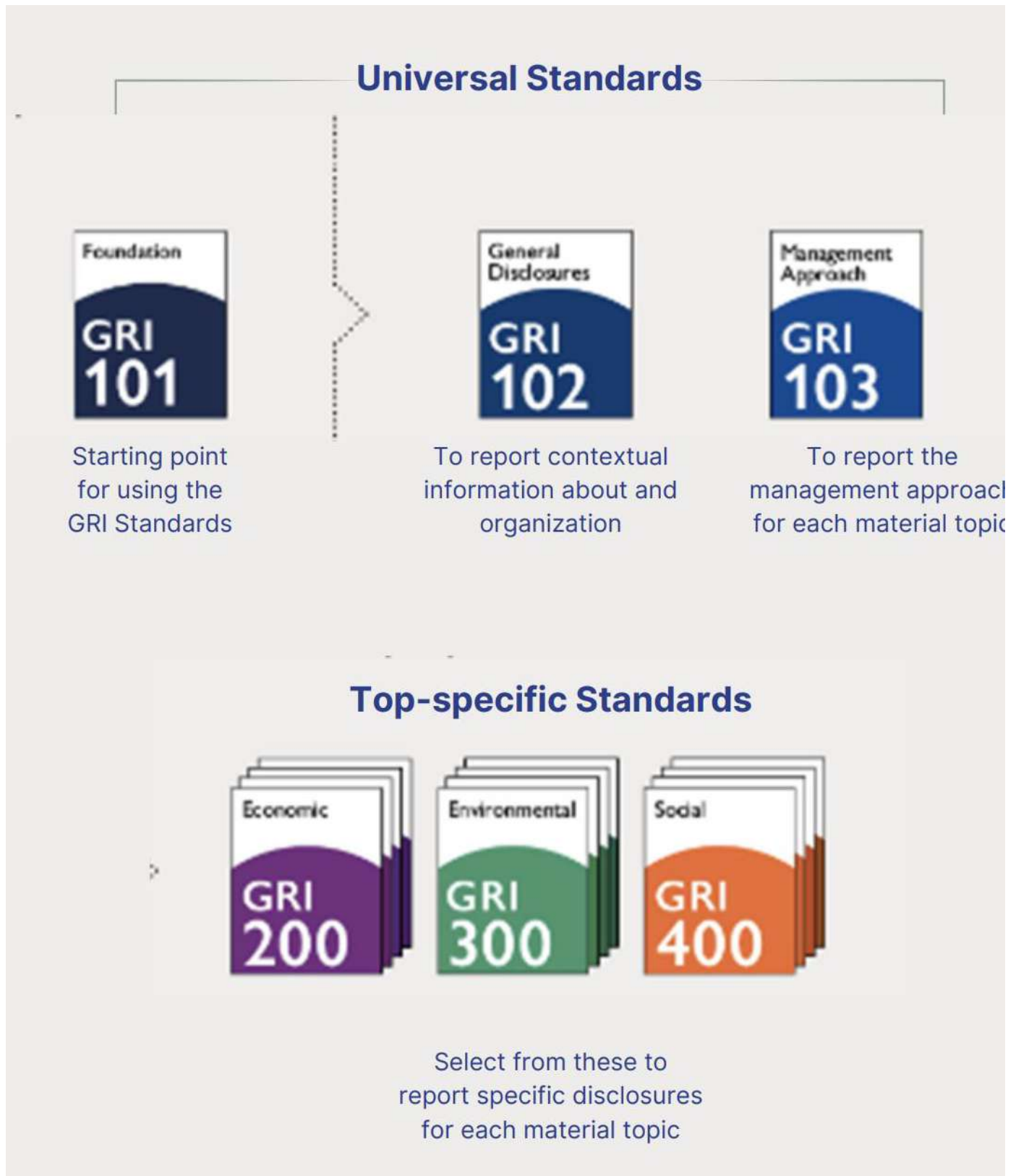
Example Metrics

CO2 Emissions per Unit Produced Energy Use Per Square Meter

Employee Accidents Relative to Total Hours Worked Number of Active Controversies

Independent Members Relative to Affiliated Members Executive Pay Ratio & Disclosures

ESG reporting framework



ESG EU TAXONOMY CSRD



CSRD INFORMATION TO BE DISCLOSED

MAIN PRINCIPLES & INFORMATION THAT NEED TO BE DISCLOSED

- Double materiality
- Sustainability goals
- Business model and strategy including its resilience, opportunities, roadmap toward a sustainable economy, and stakeholder involvement
- The role of the Management Board and Supervisory Board
- The company's main adverse effects
- Actions taken and the outcome of those actions to prevent, mitigate or remedy actual or potential adverse impacts
- Tangible- and intangible resources not yet recognized in the balance sheet
- The organization's policies related to sustainability
- Due diligence process conducted with respect to sustainability concerns
- Description of potential sustainability risks that might affect their performance
- The information disclosed should include forward-looking and retrospective information, as well as qualitative and quantitative information

CSRD INFORMATION TO BE DISCLOSED

CONTENT OF THE EU REPORTING STANDARDS

ENVIRONMENTAL

- Climate protection (Mitigation)
- Adaptation to climate change (Adaptation)
- Water and marine resources
- Circular economy
- Environmental pollution
- Biodiversity and ecosystems

SOCIAL

- Diversity & Equality
- Working conditions
- Human Rights

GOVERNANCE

- Role of the company's governance
- Corporate ethics and culture
- Anti-corruption and anti-bribery practices
- Political engagement
- Relationships with business partners
- Internal control and risk management

CSRD & PRODUCT DNA

European Sustainability Reporting Standards (ESRS) to the Corporate Sustainability Reporting Directive (CSRD).

These standards are in **full interoperability** with **GRI** standards.

Collecting company performance data is an evident requirement for **ESG** assessments.

A long-term solution for collecting, managing, and communicating your ESG goals.

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