3BL

# 100 Best Corporate Citizens

## 2025 METHODOLOGY

3BL.COM/100-BEST
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## OVERVIEW

3BL's 100 Best Corporate Citizens ranks the 1,000 largest publicly-traded U.S. companies on environmental, social, and governance (ESG) transparency and performance. This document outlines the 2025 methodology set by 3BL, including changes from 2024, all factors used to determine the ranking and how the ranking is processed.

After integrating dozens of new factors in 2024 to more accurately assess corporate performance as well as disclosure, 3BL limited year-over-year changes to the methodology. 2025 changes include increasing the weight of some performance-based factors introduced in 2024 and ISS ESG's annual enhancements to the E&S Disclosure QualityScore and Governance QualityScore.

Companies are assessed for the 100 Best Corporate Citizens based on their ESG transparency and performance, researched from only publicly available sources. There is no survey or questionnaire, and no cost or fee to be researched and ranked. 3BL's partner, ISS ESG, conducts the research and ISS-Corporate processes the ranking.

The publicly available sources ISS ESG reviews include:

- Corporate websites, reports, and documents (e.g., annual reports, corporate responsibility and sustainability reports, SEC filings, corporate policies, etc.)
- Reputable third parties (e.g., CDP, Compustat, GRI, U.N. Global Compact, U.S. EPA)

While there is no formal outreach, companies can validate key data and information collected by ISS ESG through an online data verification portal accessible at no cost to all companies in scope for the research. The 100 Best factors available in the online portal have been assigned an ID number corresponding to the relevant ISS ESG E&S Disclosure QualityScore and Governance QualityScore factors. Factors without ID numbers—marked N/A—are not subject to data verification by companies as ISS ESG sources the data and information from a third party (e.g., CDP, U.N. Global Compact) or the factor is researched by ISS ESG but is not part of the E&S Disclosure QualityScore or Governance QualityScore.

Company data verification is facilitated by ISS-Corporate through the Compass platform, which is free to use, to streamline and consolidate workflow. Please email **contactus@iss-corporate.com** (cc: **100Best@3bl.com**) to request online portal access and add users.

## PROCESSING THE RANKING

1. Weight each individual factor within a pillar. Some factors have higher relative weights. 3BL does not disclose individual factor weights so the ranking cannot be replicated.

2. Calculate the underlying score for each pillar, then rank the full Russell 1,000 within that pillar in ascending order (1 is the best ranking).

3. Apply the pillar weightings to generate an overall weighted average ranking for each company. The higher the weighted average, the better a company's ranking.

4. **Tie-Gaps**. If multiple companies achieve an identical score, there will be a gap between that score and the next closest score. For example, if two companies tie for the top rank, the company or companies that earned the second highest ranking will rank third. Second place is removed for the tie-gap, so third is the next available rank.

5. **The controversy screen is applied.** If ISS ESG identifies a 'Severe' controversy, the company is penalized 10 points on its final, overall weighted score. If it identifies a 'Very Severe' controversy, the company is penalized 100 points on its final, overall weighted score. A deduction of 100 from the overall weighted score is also applied to companies involved in tobacco production. Controversies and subsequent penalties are not publicly disclosed in the ranking.

6. **The lobbying screen is applied.** Our partners at **InfluenceMap** measure the intensity of company lobbying and whether this lobbying is supportive or oppositional to policy benchmarks aligned with the Paris Climate Agreement. A company with a high lobbying intensity and oppositional lobbying will receive a "red flag" and will be penalized 10 points on its final overall weighted score. The "red flag" and subsequent penalty are not publicly disclosed in the ranking. Companies determined to be using their influence and lobbying efforts with high intensity to support Paris Climate Agreement-aligned policies will receive a "green flag" and will have 5 points added to their final overall weighted scores.

# Pillar and Weights

| 2025 PILLARS AND WEIGHTS | | |
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| **Pillar** | **Pillar Weight** | **Number of factors** |
| Climate Change | 22.0% | 30 |
| Employees | 20.5% | 55 |
| Environment | 19.0% | 42 |
| Governance | 9.0% | 34 |
| Human Rights | 11.0% | 31 |
| Overall Performance Adjustors | 4.5% | 2 |
| Stakeholder and Society | 14.0% | 25 |
| **Total** | **100%** | **219** |

# Changes from 2024 to 2025

| Pillar | Changes |
|---|---|
| **Climate Change** | Pillar Weight - No Change<br><br>**Factors Removed**<br>• Does the company report GHG emissions data to the CDP? (Factor ID 45)<br>• Does the company disclose clear scope 1 GHG emissions reduction targets? (Factor ID 503)<br>• Does the company disclose clear scope 2 GHG emissions reduction targets? (Factor ID 25)<br>• Disclosure Scope 3 GHG Emissions Reduction Targets |
| **Employees** | Pillar Weight - No Change<br><br>**New Factors**<br>• Percentage of Women in Management<br>• Percentage of Women in Exec Positions<br><br>**Factors Removed**<br>• Percentage of women for executives and senior management |

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| **Environment** | Pillar Weight - No Change<br><br>**New Factors**<br>• Total Hazardous Waste<br><br>**Factors Removed**<br>• CR Score - Hazardous waste intensity |
| **Stakeholders & Society** | Pillar Weight - No Change<br><br>**Factors Removed**<br>• Political Advocacy - Amount spent political advocacy normalized |
| **Governance** | Pillar Weight - No Change<br><br>**New Factors**<br>• Does the company disclose that strategic ESG-related key performance indicators (KPIs) in the company plan are represented in the compensation/remuneration metrics? (Factor ID 293)<br><br>**Factors Removed**<br>• Does the company disclose a link between consideration of ESG risks and performance, and executive remuneration? (Factor ID 291) |
| **Overall Performance Adjustors** | Pillar Weight - No Change |

# 2025 Factor List

| Pillar | ISS STOXX Factor ID | ISS STOXX Factor Source | ISS STOXX Factor Category | Factor Description |
|---|---|---|---|---|
| Climate Change | NA | Climate Core | Carbon and Climate | GHG Emissions - Emissions Intensity - Total Emissions (USD) |
| Climate Change | 50 | QualityScore > Environment | Carbon and Climate | Does the company disclose metrics on its GHG emissions? |
| Climate Change | 51 | QualityScore > Environment | Carbon and Climate | Does the company disclose its scope 1 (direct) GHG emissions? |
| Climate Change | 52 | QualityScore > Environment | Carbon and Climate | Does the company disclose its scope 2 (indirect) GHG emissions? |
| Climate Change | 53 | QualityScore > Environment | Carbon and Climate | Does the company disclose scope 3 (other indirect) GHG emissions? |

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| Climate Change | NA | Climate Core | Carbon and Climate | GHG Emissions - Preferred Scope 1 - Direct Emissions: This factor provides the issuer's Scope 1 Direct emissions ($tCO_2e$). The Direct emissions data represents the final, ISS ESG reviewed and approved value based on the ISS ESG methodology, which selects the most accurate value from available sources. |
| Climate Change | NA | Climate Core | Carbon and Climate | GHG Emissions - Preferred Scope 2 - Energy Indirect Emissions: This factor provides the issuer's Scope 2 Energy Indirect emissions ($tCO_2e$). The Energy Indirect Emissions data represents the final, ISS ESG reviewed and approved value based on the ISS ESG methodology, which selects the most accurate value from available sources. |
| Climate Change | NA | Climate Core | Carbon and Climate | GHG Emissions - Scope 3 - Other Indirect Emissions (tCO2e): This factor provides the issuer's Scope 3 "Other Indirect" emissions (tCO2e). The Scope 3 emissions data represents the final, ISS ESG reviewed and approved value based on the ISS ESG methodology, which selects the most accurate value from available sources. |
| Climate Change | 58 | QualityScore > Environment | Carbon and Climate | Does the company disclose that it has obtained independent third-party verification for its GHG emissions? |
| Climate Change | NA | ESG Raw Data | Climate Change | Does the company disclose assurance levels of independent third-party verification for its GHG emissions? |
| Climate Change | 38 | QualityScore > Environment | Carbon and Climate | Does the company disclose clear quantitative GHG emissions reduction targets? |
| Climate Change | 573 | QualityScore > Environment | Carbon and Climate | Does the company disclose GHG emission reduction sub-targets? |
| Climate Change | NA | ESG Raw Data | Climate Change | Percentage GHG reduction target – Scope 1 |
| Climate Change | NA | ESG Raw Data | Climate Change | Percentage GHG reduction target – Scope 2 |
| Climate Change | NA | ESG Raw Data | Climate Change | Percentage GHG reduction target – Scope 3 |
| Climate Change | NA | ESG Raw Data | Carbon and Climate | Does the company describe GHG emissions reduction measures? |

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| Climate Change | 42 | QualityScore > Environment | Carbon and Climate | Does the company have an approved net-zero Science Based Target? |
| Climate Change | 40 | QualityScore > Environment | Carbon and Climate | Does the company have an approved near-term Science Based Target? |
| Climate Change | 26 | QualityScore > Environment | Carbon and Climate | Does the company report on progress against GHG emission reduction targets? |
| Climate Change | 22 | QualityScore > Environment | Carbon and Climate | Does the company disclose its climate change risks? |
| Climate Change | 23 | QualityScore > Environment | Carbon and Climate | Does the company disclose a climate change strategy? |
| Climate Change | 28 | QualityScore > Environment | Carbon and Climate | Does the company disclose climate change opportunities? |
| Climate Change | 105 | QualityScore > Environment | Carbon and Climate | Does the company disclose management's role in assessing and managing climate-related risks and opportunities? |
| Climate Change | 106 | QualityScore > Environment | Carbon and Climate | Does the company describe how processes for identifying, assessing and managing climate-related risks are integrated into its overall risk management? |
| Climate Change | 107 | QualityScore > Environment | Carbon and Climate | Does the company disclose metrics used to assess climate-related risks and opportunities in line with its strategy and risk management process? |
| Climate Change | 37 | QualityScore > Environment | Carbon and Climate | Does the company disclose a climate impact scenario that references 1.5°C limits? |
| Climate Change | 36 | QualityScore > Environment | Carbon and Climate | Does the company disclose multiple scenarios for the potential impact of climate-related risks and opportunities on its businesses, strategy and financial planning? |
| Climate Change | 96 | QualityScore > Environment | Carbon and Climate | Does the company disclose a clear approach to reduce energy consumption from non-renewable sources? |
| Climate Change | 525 | QualityScore > Environment | Carbon and Climate | Is the company a member of RE100? |
| Climate Change | 43 | QualityScore > Environment | Carbon and Climate | Does the company disclose investments in low carbon opportunities? |
| Employees | 540 | QualityScore > Social | Labor, Health, and Safety | Does the company express a commitment to ensure a safe and healthy working environment? |

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| Employees | 459 | QualityScore > Social | Labor, Health, and Safety | Does the company embed in a public policy a commitment to ensure a safe and healthy working environment for its workers? |
| Employees | 476 | QualityScore > Social | Labor, Health, and Safety | Does the company describe measures to improve its health and safety performance? |
| Employees | 587 | QualityScore > Social | Labor, Health and Safety | Do the company's entitlements include parental leave? |
| Employees | 586 | QualityScore > Social | Labor, Health and Safety | Do the company's entitlements include leave for dependant care? |
| Employees | 581 | QualityScore > Social | Labor, Health and Safety | Does the company disclose whether it is certified to ISO 45001? |
| Employees | 528 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose the existence of occupational health and safety training? |
| Employees | 529 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose a process for worker participation in workplace health and safety management? |
| Employees | 468 | QualityScore > Social | Stakeholders and Society | Does the company disclose occupational health and safety accident metrics? |
| Employees | NA | ESG Raw Data | Labor, Health and Safety | Does the company disclose the total recordable injury rate (TRIR) of its workers? |
| Employees | NA | ESG Raw Data | Labor, Health and Safety | Employee injury rate |
| Employees | 518 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose the total recordable injury rate (TRIR) of its contractors? |
| Employees | NA | ESG Raw Data | Labor, Health and Safety | Contractor injury rate |
| Employees | 519 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose the total number of fatalities among its contractors? |
| Employees | 430 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose an anti-discrimination commitment covering specified demographic groups? |
| Employees | 437 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose a commitment against workplace discrimination on the grounds of sexual orientation? |
| Employees | 438 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose a commitment against workplace discrimination on the grounds of gender identity? |

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| Employees | 433 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose a commitment against workplace discrimination on the grounds of disability? |
| Employees | NA | ESG Raw Data | Workplace Diversity and Inclusion | Does the company disclose efforts to promote career opportunities for disabled employees? |
| Employees | NA | ESG Raw Data | Workplace Diversity and Inclusion | Does the company disclose total monetary losses from legal proceedings associated with employment discrimination? |
| Employees | NA | ESG Raw Data | Workplace Diversity and Inclusion | Total monetary losses from employment discrimination |
| Employees | 424 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose gender diversity targets at management level? |
| Employees | 428 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose ethnic/racial diversity targets at management level? |
| Employees | 425 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose gender diversity targets across its workforce? |
| Employees | 429 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose ethnic/racial diversity targets across its workforce? |
| Employees | 426 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose ethnic/racial diversity targets? |
| Employees | 422 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose gender diversity targets? |
| Employees | 497 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose its gender pay gap? |
| Employees | 500 | QualityScore > Social | Labor, Health, and Safety | Gender pay gap - Mean - Adjusted |
| Employees | 501 | QualityScore > Social | Labor, Health, and Safety | Gender pay gap - Median - Adjusted |
| Employees | 502 | QualityScore > Social | Labor, Health, and Safety | Does the company provide a breakdown of gender pay gap figures? |
| Employees | 446 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose metrics on racial diversity? |
| Employees | 447 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose metrics on age diversity? |
| Employees | 448 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose metrics on ethnic diversity? |
| Employees | 484 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose a commitment to pay a living wage? |
| Employees | 305 | QualityScore > Social | Labor, Health, and Safety | Does the company monitor employee satisfaction or engagement? |

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| Employees | 533 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose a commitment to prohibit the use of child labour? |
| Employees | 534 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose a commitment to prohibit the use of forced labour? |
| Employees | 535 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose a commitment to respecting union rights? |
| Employees | 537 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose a commitment to respecting workers' freedom of association? |
| Employees | 538 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose a commitment to respecting the right to collective bargaining? |
| Employees | NA | ESG Raw Data | Workplace Diversity and Inclusion | Does the company disclose a commitment to prohibiting harassment? |
| Employees | 605 | QualityScore > Social | Labor, Health, and Safety | Does the company embed in a public policy a prohibition on harassment? |
| Employees | 430 | QualityScore > Governance | Board Structure | Do executive or senior level officials and managers exhibit ethnic and racial diversity? |
| Employees | 431 | QualityScore > Governance | Board Structure | Do executive or senior level officials and managers exhibit gender diversity? |
| Employees | 513 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose the proportion of women across the total workforce? |
| Employees | 595 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose the proportion of women in management position? |
| Employees | 597 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose the proportion of women in executive position? |
| Employees | 596 | QualityScore > Social | Labor, Health, and Safety | Percentage of Women in Management: This factor provides a company's percentage of women in management positions. |
| Employees | 598 | QualityScore > Social | Labor, Health, and Safety | Percentage of Women in Exec Positions: This factor provides a company's percentage of women in executive positions. |
| Employees | 514 | QualityScore > Social | Labor, Health, and Safety | Percentage of women across the total workforce: This factor provides the issuer's percentage of women across the total workforce. |
| Employees | NA | ESG Raw data | Labor, Health, and Safety | Does the company disclose the existence of a systematic approach to identify strategic training needs? |

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| Employees | 577 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose the evaluation of training programmes? |
| Employees | 578 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose the average annual hours of training per employee? |
| Employees | NA | ESG Raw Data | Labor, Health, and Safety | Average annual training hours per employee |
| Environment | 159 | QualityScore > Environment | Waste and Toxicity | Does the company disclose metrics on its total hazardous waste? |
| Environment | 512 | QualityScore > Environment | Waste and Toxicity | Total Hazardous Waste: This factor identifies if a company discloses quantitative information on its total hazardous waste in t (Metric tonnes). |
| Environment | 181 | QualityScore > Environment | Waste and Toxicity | Does the company disclose specific targets for reducing hazardous and non-hazardous waste? (Q1241) |
| Environment | 183 | QualityScore > Environment | Waste and Toxicity | Does the company disclose an implementation timeline towards reducing hazardous and non-hazardous waste? |
| Environment | 182 | QualityScore > Environment | Waste and Toxicity | Does the company disclose quantitative targets towards reducing hazardous and non-hazardous waste? |
| Environment | 174 | QualityScore > Environment | Waste and Toxicity | Does the company disclose a business waste management programme? |
| Environment | 169 | QualityScore > Environment | Waste and Toxicity | Does the company disclose a business waste recycling programme? |
| Environment | 200 | QualityScore > Environment | Natural Resources | Does the company disclose its total water withdrawal? |
| Environment | NA | ESG Raw Data | Natural Resources | Total amount of freshwater withdrawn |
| Environment | 506 | QualityScore > Environment | Natural Resources | Total water consumption |
| Environment | 201 | QualityScore > Environment | Natural Resources | Does the company disclose its total water consumption? |
| Environment | 202 | QualityScore > Environment | Natural Resources | Does the company disclose its water usage by source? |
| Environment | 553 | QualityScore > Environment | Natural Resources | What is the disclosed proportion of corporate operations in high water stress areas? |
| Environment | 554 | QualityScore > Environment | Natural Resources | Does the company disclose adapted water management in areas of high water stress? |

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| Environment | 555 | QualityScore > Environment | Natural Resources | Does the company disclose risk evaluation that covers accessibility, availability or quality in areas of high water stress? |
| Environment | 556 | QualityScore > Environment | Natural Resources | Does the company disclose risk evaluation that covers water accessibility in areas of high water stress? |
| Environment | 199 | QualityScore > Environment | Natural Resources | Does the company publicly report metrics on water use? |
| Environment | NA | ESG Corporate Rating | Eco-efficiency | CR Score - Freshwater use intensity: The indicator evaluates the company's freshwater use efficiency performance based on an assessment of freshwater use intensity trends and, in the case of some industries, also absolute freshwater use performance. The indicator is graded on a twelve-point scale from D- (poor performance) to A+ (excellent performance). |
| Environment | 517 | QualityScore > Environment | Natural Resources | Number of incidents of non-compliance with water regulations |
| Environment | NA | ESG Raw Data | Climate Change | Does the company disclose clear quantitative energy consumption reduction targets? |
| Environment | 65 | QualityScore > Environment | Carbon and Climate | Does the company disclose its aggregate energy consumption from renewable sources? |
| Environment | 68 | QualityScore > Environment | Carbon and Climate | Does the company disclose its aggregated energy consumption from non-renewable sources? |
| Environment | NA | ESG Raw Data | Climate Change | Does the company report on progress against energy use reduction targets? |
| Environment | 62 | QualityScore > Environment | Carbon and Climate | Does the company disclose its aggregated energy consumption? |
| Environment | NA | ESG Corporate Rating | Eco-efficiency | CR Score - Energy intensity: The indicator evaluates the company's energy-efficiency performance based on an assessment of energy use intensity trends and, in the case of some industries, also absolute energy intensity performance. The indicator is graded on a twelve-point scale from D- (poor performance) to A+ (excellent performance). |
| Environment | NA | ESG Raw Data | Climate Change | Percentage energy use reduction target |
| Environment | 123 | QualityScore > Social | Waste and Toxicity | Does the company disclose metrics on its nitrogen oxides (NOx) emissions? |

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| Environment | 124 | QualityScore > Social | Waste and Toxicity | Does the company disclose metrics on its sulphur oxides (SOx) emissions? |
| Environment | 125 | QualityScore > Social | Waste and Toxicity | Does the company disclose metrics on its volatile organic compounds (VOC) emissions? |
| Environment | 127 | QualityScore > Social | Waste and Toxicity | Does the company disclose metrics on its particulate matter (PM) emissions? |
| Environment | 128 | QualityScore > Social | Waste and Toxicity | Does the company disclose metrics on its hazardous air pollutants (HAP) emissions? |
| Environment | NA | ESG Raw Data | Supply chain management | Does the company disclose a supplier policy that requires a certified environmental management system? |
| Environment | NA | ESG Corporate Rating | Environmental Management | CR Score Environmental supplier standard: The indicator evaluates whether the company has implemented an environmental standard for its suppliers and contractors taking into account the quality of the standard. The indicator is graded on a twelve point scale from D (poor performance) to A+ (excellent performance). |
| Environment | 541 | QualityScore > Environment | Risks and Opportunities | Does the company disclose metrics on supplier non-compliance with environmental expectations? |
| Environment | 542 | QualityScore > Environment | Risks and Opportunities | Does the company disclose metrics on corrective actions to mitigate suppliers' non-conformance regarding environmental issues? |
| Environment | 543 | QualityScore > Environment | Risks and Opportunities | Does the company disclose details on significant negative environmental impacts identified in the supply chain? |
| Environment | 1 | QualityScore > Environment | Risks and Opportunities | Does the company embed in a public policy a commitment to environmental management? |
| Environment | 5 | QualityScore > Environment | Risks and Opportunities | Does the company disclose a supplier environmental policy? |
| Environment | 7 | QualityScore > Environment | Risks and Opportunities | Does the company disclose the existence of an environmental management strategy? |
| Environment | 19 | QualityScore > Environment | Risks and Opportunities | Does the company sustainability disclosure identify specific salient risks that its activities and business relationships pose on the environment? |

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| Environment | 217 | QualityScore > Environment | Natural Resources | Does the company disclose the presence of a biodiversity programme? |
| Environment | 218 | QualityScore > Environment | Natural Resources | Does the company disclose a framework for evaluating projects in critical/high biodiversity value habitats? |
| Governance | 14 | QualityScore > Governance | Board Structure | What is the classification of the Board Chair? |
| Governance | 44 | QualityScore > Governance | Board Structure | What percentage of the directors attended less than seventy-five percent of all meetings? |
| Governance | 77 | QualityScore > Governance | Shareholder Rights | Are all directors elected annually? |
| Governance | 201 | QualityScore > Governance | Audit/Risk | Has a regulator initiated an investigation of the company, directors, or executives? |
| Governance | 282 | QualityScore > Social | Stakeholders and Society | Does the company disclose that the Board of Directors has responsibility for the company's human rights policy? |
| Governance | 225 | QualityScore > Governance | Shareholder Rights | Are there material restrictions to call a special meeting? |
| Governance | 110 | QualityScore > Environment | Carbon and Climate | Does the company disclose board oversight of climate-related risks and opportunities? |
| Governance | 531 | QualityScore > Social | Stakeholders and Society | Does the company disclose anti-corruption training? |
| Governance | 532 | QualityScore > Social | Stakeholders and Society | Does the company disclose the existence of corruption risk assessments? |
| Governance | 276 | QualityScore > Social | Stakeholders and Society | Does the company disclose the existence of a dedicated Environment, Corporate Social Responsibility, Health and Safety, or Sustainability board committee? |
| Governance | N/A | ESG Rating > Quantitative Raw Data | Social | % of independent board members in the sustainability committee |
| Governance | 300 | QualityScore > Governance | Compensation | Has ISS identified a pay-for-performance misalignment? |
| Governance | 394 | QualityScore > Governance | Compensation | What is the disclosure level of environmental or social performance measures for the executive short-term incentive plan? |
| Governance | 395 | QualityScore > Governance | Compensation | What is the disclosure level of environmental or social performance measures for any executive long-term incentive plan? |

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| Governance | 293 | QualityScore > Social | Stakeholders and Society | Does the company disclose that strategic ESG-related key performance indicators (KPIs) in the company plan are represented in the compensation/remuneration metrics? |
| Governance | 289 | QualityScore > Social | Stakeholders and Society | Does the company disclose that its compensation policy explicitly references science-based targets for reducing GHG emissions with a reference to the well below 2°C scenario? |
| Governance | N/A | Board > Board Policies | Board>Board Policies | Identifies whether chairman of the board is also the CEO |
| Governance | 348 | QualityScore > Governance | Board Structure | Does the company disclose a CEO and key executive succession plan? |
| Governance | 349 | QualityScore > Governance | Board Structure | Does the board have a retirement and/or tenure policy? |
| Governance | NA | ESG Rating > Quantitative Raw Data | Social | CR Raw - Ratio of CEO to Median employee compensation |
| Governance | 354 | QualityScore > Governance | Board Structure | What is the percentage of women on the board? |
| Governance | 423 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose gender diversity targets at Board level? |
| Governance | 427 | QualityScore > Social | Labor, Health, and Safety | Does the company disclose ethnic/racial diversity targets at Board level? |
| Governance | 388 | QualityScore > Governance | Board Structure | What is the standard deviation of director age? |
| Governance | 549 | QualityScore > Social | Stakeholders and Society | Does the company report that it obtained external assurance for its sustainability disclosure? |
| Governance | 550 | QualityScore > Social | Stakeholders and Society | Does the company disclose the level of external assurance of its sustainability disclosures? |
| Governance | 551 | QualityScore > Social | Stakeholders and Society | Does the company disclose the ESG scope of external assurance of its sustainability disclosures? |
| Governance | 402 | QualityScore > Governance | Audit/Risk | Does the company disclose an approach on identifying and mitigating information security risks? |
| Governance | 409 | QualityScore > Governance | Audit/Risk | Does the company have information security risk insurance? |
| Governance | 410 | QualityScore > Governance | Audit/Risk | Is the company externally audited or certified by top information security standards? |

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| Governance | 310 | QualityScore > Social | Product Safety, Quality and Brand | Does the company disclose information on management's approach to identifying and addressing data security risks? |
| Governance | 313 | QualityScore > Social | Product Safety, Quality and Brand | Does the company disclose the percentage of security breaches involving customers' personally identifiable information (PII)? |
| Governance | 558 | QualityScore > Social | Stakeholders and Society | Does the company embed in a public policy a prohibition on facilitation payments? |
| Governance | 559 | QualityScore > Social | Stakeholders and Society | Does the company embed in a public policy a prohibition on bribery? |
| Human Rights | 560 | QualityScore > Social | Human Rights | Does the company express an expectation on suppliers to respect internationally recognised human rights? |
| Human Rights | 562 | QualityScore > Social | Human Rights | Does the company express an expectation on suppliers to adhere to the UN Guiding Principles on Business and Human Rights? |
| Human Rights | 561 | QualityScore > Social | Human Rights | Does the company disclose that it contractually requires suppliers to respect internationally recognised human rights? |
| Human Rights | 563 | QualityScore > Social | Human Rights | Does the company disclose that it contractually requires suppliers to adhere to the UN Guiding Principles on Business and Human Rights? |
| Human Rights | 414 | QualityScore > Social | Labor, Health and Safety | Does the company disclose a supplier labour policy? |
| Human Rights | 345 | QualityScore > Social | Stakeholders and Society | Does the company disclose the existence of supplier social audits? |
| Human Rights | 360 | QualityScore > Social | Labor, Health and Safety | Does the company disclose a supplier policy that prohibits the use of child labour? |
| Human Rights | 361 | QualityScore > Social | Labor, Health and Safety | Does the company disclose a supplier policy that prohibits the use of forced labour? |
| Human Rights | 599 | QualityScore > Social | Labor, Health and Safety | Does the company disclose the existence of forced labour risk assessments? |
| Human Rights | NA | ESG Raw Data | Labor, Health and Safety | Does the company disclose the existence of child labour risk assessments? |
| Human Rights | 416 | QualityScore > Social | Labor, Health and Safety | Does the company disclose metrics on corrective actions to mitigate suppliers' non-conformance regarding social issues? |

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| Human Rights | 571 | QualityScore > Social | Human Rights | Does the company disclose metrics on supplier non-compliance with social expectations? |
| Human Rights | 330 | QualityScore > Social | Human Rights | Does the company embed in a public policy a commitment to respect the rights of indigenous peoples? |
| Human Rights | 404 | QualityScore > Social | Stakeholders and Society | Does the company embed in a public policy a commitment to free, prior and informed consent (FPIC)? |
| Human Rights | 574 | QualityScore > Social | Human Rights | Does the company express a commitment to adhering to the UN Declaration on the Rights of Indigenous Peoples ? |
| Human Rights | 575 | QualityScore > Social | Human Rights | Does the company express a commitment to adhering to ILO Convention 169 on Indigenous Peoples? |
| Human Rights | NA | ESG Raw Data | Labor, Health and Safety | Does the company disclose total monetary losses from legal proceedings associated with labour law violations? |
| Human Rights | NA | ESG Raw Data | Labor, Health and Safety | Total monetary losses from labour law violations |
| Human Rights | 601 | QualityScore > Social | Labor, Health and Safety | Does the company disclose the proportion of employees covered by a collective bargaining agreement? |
| Human Rights | NA | ESG Raw Data | Labor, Health and Safety | Percentage of employees covered by a collective bargaining agreement |
| Human Rights | 318 | QualityScore > Social | Human Rights | Does the company disclose a human rights policy that addresses the protection of women's rights? |
| Human Rights | 523 | QualityScore > Social | Labor, Health, and Safety | Is the company a signatory to the Women's Empowerment Principles? |
| Human Rights | 544 | QualityScore > Social | Human Rights | Does the company express a commitment to adhering to the UN Guiding Principles on Business and Human Rights? |
| Human Rights | 379 | QualityScore > Social | Human Rights | Does the company embed in a public policy a commitment to adhere to the UN Guiding Principles on Business and Human Rights? |
| Human Rights | 546 | QualityScore > Social | Human Rights | Does the company express a commitment to adhering to the OECD Guidelines for Multinational Enterprises? |

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| Human Rights | 378 | QualityScore > Social | Human Rights | Does the company embed in a public policy a commitment to adhere to the OECD Guidelines for Multinational Enterprises? |
| Human Rights | 335 | QualityScore > Social | Human Rights | Does the company embed in a public policy an acknowledgement of the human right to water? |
| Human Rights | 316 | QualityScore > Social | Human Rights | Does the company embed in a public policy a commitment to adhere to internationally recognised human rights? |
| Human Rights | 376 | QualityScore > Social | Human Rights | Does the company embed in a public policy a commitment to adhering to the Universal Declaration of Human Rights? |
| Human Rights | 331 | QualityScore > Social | Human Rights | Does the company disclose a commitment to stakeholder involvement in the development of a human rights policy, the implementation of the policy, and/or the evaluation of effective outcomes of the policy's implementation? |
| Human Rights | 381 | QualityScore > Social | Human Rights | Does the company sustainability disclosure identify specific salient risks that its activities and business relationships pose on human rights? |
| Overall Performance Adjustors | N/A | ESG Corporate Rating | Corporate Rating | ISS ESG Performance Score: This factor provides a numerical score from 0 to 100. Prime Status is based on the ISS ESG rating and a sector specific Prime threshold. The ESG Performance Score, however, is comparable over all rated entities. All rated entities with values > 50 are Prime, companies with values < 50 are Not Prime. |
| Overall Performance Adjustors | N/A | | | SDG Impact Rating: This factor assesses the overall impact of an issuer on the Sustainable Development Goals on a scale of -10 to +10. |
| Stakeholders and Society | 239 | QualityScore > Social | Stakeholders and Society | Is the company a participant in the UN Global Compact? |
| Stakeholders and Society | 241 | QualityScore > Social | Stakeholders and Society | Is the company's sustainability reporting informed by GRI Standards? |
| Stakeholders and Society | 526 | QualityScore > Social | Stakeholders and Society | Is the company a member of the GRI? |
| Stakeholders and Society | NA | ESG Raw Data | Transparency and Disclosure | Is the company's sustainability reporting informed by SASB Standards? |

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| Stakeholders and Society | NA | ESG Raw Data | Transparency and Disclosure | Is the company's sustainability reporting informed by TCFD recommendations? |
| Stakeholders and Society | 548 | QualityScore > Social | Stakeholders and Society | Does the company disclose an evaluation of the materiality of sustainability topics? |
| Stakeholders and Society | 250 | QualityScore > Social | Stakeholders and Society | Does the company disclose the existence of a code of conduct on business ethics? |
| Stakeholders and Society | 530 | QualityScore > Social | Stakeholders and Society | Does the company disclose the existence of business ethics supplier risk assessments? |
| Stakeholders and Society | 564 | QualityScore > Social | Stakeholders and Society | Does the company disclose the existence of an anonymous whistleblower mechanism for employees? |
| Stakeholders and Society | 565 | QualityScore > Social | Stakeholders and Society | Does the company disclose the existence of a confidential whistleblower mechanism for employees? |
| Stakeholders and Society | 566 | QualityScore > Social | Stakeholders and Society | Does the company disclose an express commitment to not retaliate against whistleblowers? |
| Stakeholders and Society | 567 | QualityScore > Social | Stakeholders and Society | Does the company publicly disclose the reporting channel (phone number, e-mail address, link to reporting platform) to a whistleblower mechanism for employees? |
| Stakeholders and Society | 267 | QualityScore > Social | Stakeholders and Society | Does the company expressly prohibit political donations? |
| Stakeholders and Society | 539 | QualityScore > Social | Stakeholders and Society | Does the company disclose the monetary value of lobbying activity? |
| Stakeholders and Society | 608 | QualityScore > Social | Stakeholders and Society | Does the company disclose the monetary value of its political contributions? |
| Stakeholders and Society | 515 | QualityScore > Social | Stakeholders and Society | Total political contribution |
| Stakeholders and Society | 272 | QualityScore > Social | Stakeholders and Society | Does the company disclose objectives related to political advocacy? |
| Stakeholders and Society | 270 | QualityScore > Social | Stakeholders and Society | Does the company disclose the monetary value of its political contributions by recipient? |
| Stakeholders and Society | 536 | QualityScore > Social | Stakeholders and Society | Does the company disclose a community consultation system that includes a stakeholder identification process? |
| Stakeholders and Society | 600 | QualityScore > Social | Stakeholders and Society | Does the company disclose a stakeholder-informed evaluation of material topics? |

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| Stakeholders and Society | NA | ESG Corporate Rating | Society and Product Responsibility | CR Score - Community involvement: The indicator evaluates the quality of the company's community involvement initiatives as well as the company's transparency on community contributions. . This indicator analyzes: a. Objectives of community activities b. Community involvement programsc. Monitoring and evaluation of community projectsd. Disclosure of community spendingThe indicator is graded on a twelve-point scale from D- (poor performance) to A+ (excellent performance). |
| Stakeholders and Society | 552 | QualityScore > Social | Stakeholders and Society | Does the company disclose an anti-corruption due diligence process for third parties? |
| Stakeholders and Society | NA | ESG Raw Data | Stakeholders and Society | Does the company disclose a stakeholder grievance mechanism covering human rights violations? |
| Stakeholders and Society | NA | ESG Raw Data | Business Ethics | Does the company disclose a commitment to prohibiting anti-competitive practices? |
| Stakeholders and Society | NA | ESG Raw Data | Business Ethics | Does the company embed in a public policy a prohibition on anti-competitive practices? |

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