CITI WORLD ESG INDICES FAMILY

ESG DISCLOSURE

1. INTRODUCTION

This environmental, social and governance ("**ESG**") disclosure ("**Disclosure**") has been prepared by Citigroup Global Markets Limited ("**Citi**") as the administrator of the Citi World ESG Indices Family ("**Indices**"). It is intended to meet the requirements of the United Kingdom Benchmarks Regulation.

The "United Kingdom Benchmarks Regulation" is the European Benchmarks Regulation, as it forms part of the domestic law of the United Kingdom by virtue of the European Union (Withdrawal) Act 2018 (the "Act") and as amended pursuant to the Benchmarks (Amendment and Transitional Provision) (EU Exit) Regulations 2019 (SI 2019 No. 657), and as may be further amended.

The "European Benchmarks Regulation" is Regulation EU 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EC and Regulation (EU) No 596/2014.

This Disclosure is also intended to meet the requirements of the European Commission Delegated Regulation (EU) 2020/1816, as it forms part of the domestic law of the United Kingdom by virtue of the Act, and as may be amended.

Any reference in this Disclosure to EU legislation shall be to such legislation as it forms part of the domestic law of the United Kingdom by virtue of the Act.

You should read this Disclosure in conjunction with the Index Conditions (Framework) and other associated documents which explain how the Indices work. These are available on the Citi website (linked below). You should pay particular attention to the Description of the ESG Book ESG Score (formerly Arabesque S-Ray ESG Score) annexed to the Index Conditions (Framework) which provides an explanation of the methodology (the "ESG Score Methodology") for the calculation of the score (the "ESG Score") that is used in the determination of the Indices, as measured by the data provider ESG Book GmbH ("ESG Book"). ESG Book is the new name of Arabesque S-Ray GmbH ("Arabesque"). Any reference in the Index Conditions (Framework) and other associated documents to Arabesque should be read as a reference to ESG Book. ESG Book is wholly independent of Citi and provides ESG Scores to a number of financial institutions and other organizations, including Citi.

The Indices provide notional exposure to the performance of a number of equities (shares), on the basis of the ESG Score that is measured for each company whose shares are reference by the Indices.

By way of brief summary, the ESG Score is intended to quantify a company's performance on a range of environmental, social and governance (ESG) metrics. A company's ESG Score aggregates the company's performance in 26 (formerly 22) different ESG-related areas into a single score. The Indices use this single ESG Score for each company. ESG Book measures ESG Scores for publicly-listed companies in both developed and emerging markets. To measure ESG Scores, ESG Book uses both algorithmic processes that it has developed and underlying data provided to it by other organizations. The underlying data are not provided to Citi.

Further information on the ESG Score can be found on the ESG Book website (linked below).

2. **NOTICES AND DISCLAIMERS**

The information provided in this Disclosure is provided "as is". Citi and its affiliates and any relevant third party data and service providers make no warranty, expressed or implied, including, without limitation, any warranties as to the accuracy, completeness or timeliness of the information about the Indices, or as to merchantability, fitness for particular purpose or results to be obtained by recipients of the Indices, and shall not in any way be liable for any inaccuracies, errors or omissions herein. Any unauthorised use, disclosure, reproduction, reverse-engineering or dissemination, in full or in part, in any media or by any means, without the prior written permission of Citi is strictly prohibited.

3. FURTHER INFORMATION

For more information please refer to the Citi website:

https://www.investmentstrategies.citi.com

and the ESG Book website:

https://sftp.esgbook.com/f/eccad2547204b274 .You can access the Index Conditions here:

https://www.citivelocity.com/cv-contentweb/storage/market_guide_update/eppublic/id/664b0090e33e0d0738affb47.pdf

You can also email Citi to ask questions, at this email address:

indexservices@citi.com.

4. **DISCLOSURE**

All data below are as of 7 May 2025.

EXPLANATION OF HOW ESG FACTORS ARE REFLECTED IN THE BENCHMARK STATEMENT		
SECTION 1 - CONSIDERATIO	N OF ESG FACTORS	
Item 1 . Name of the benchmark administrator.	Citigroup Global Markets Limited	
Item 2 . Type of benchmark or family of benchmarks.	Equities	
Item 3. Name of the	Citi World ESG Indices Family, which comprises:	
benchmark or family of benchmarks.	Citi World ESG Index, Bloomberg Page CESGAWOP	
	Citi World ESG Net Total Return Index, Bloomberg Page CESGAWOT <index></index>	
	Citi World ESG Excess Return Index, Bloomberg Page CESGAWOE <index></index>	
	Citi World ESG 3% Adjusted Return Index, Bloomberg Page CESGAWOF <index></index>	
	Citi World ESG 2% Adjusted Return Index, Bloomberg Page CESGAWOG <index></index>	
	Citi World ESG EUR 5% Adjusted Return Index, Bloomberg Page CESGAWE5 <index></index>	
	Citi World ESG EUR Net Total Return Index, Bloomberg Page CESGAWET <index>.</index>	
Item 4. Are there in the portfolio of the Benchmark administrator any EU Climate Transition Benchmarks, EU Paris-aligned Benchmarks, benchmarks that pursue ESG objectives or benchmarks that take into account ESG factors?	☑ Yes □ No	
Item 5 . Does the benchmark or family of benchmarks pursue ESG objectives?	⊠ Yes □ No	

Item 6. Where the response to Item 5 is positive, provide below the details (score) in relation to the ESG factors listed in Annex II for each family of benchmarks at aggregated level.

The ESG factors shall be disclosed at an aggregated weighted average value at the level of the family of benchmarks.

a) List of combined ESG factors:	Details on each factor:	
Weighted average ESG rating of the benchmark (voluntary).	72.79¹ This measure is calculated as the weighted average of the ESG Score provided by ESG Book of the Index constituents divided by the sum of the weights of the Index for normalisation.	
Overall ESG rating of top ten benchmark constituents by weighing in the benchmark (voluntary).	16.57 ² This measure is calculated as the weighted average of the ESG Score provided by ESG Book of the top ten Index constituents divided by the sum of the weights of the Index for normalisation.	
b) List of environmental factors considered:	Details on each factor:	
Weighted average environmental rating of the benchmark (voluntary).	71.93 ³ This measure is calculated as the weighted average of the environment rating provided by ESG Book of the Index constituents, divided by the sum of the weights of the Index for normalisation. The list of the factors considered for the environmental rating are in the Annex.	
Exposure of the benchmark portfolio to renewable energy as measured by capital expenditures (CapEx) in those activities (as a share of total CapEx by energy companies included in the portfolio) (voluntary).	The ESG Score Methodology does not use this measure in the determination of the ESG Scores of the Index constituents.	
Exposure of the benchmark portfolio to climate-related physical risks, measuring the effects of extreme weather	The ESG Score Methodology does not use this measure in the determination of the ESG Scores of the Index constituents.	

 $^{^{1}\,} ESG$ rating will take values between 0 and 100

 $^{^2\,} ESG$ rating will take values between 0 and 100

³ Environmental rating will take values between 0 and 100

events on companies' operations and production or on the different stages of the supply chain (based on issuer exposure) (voluntary).

Degree of exposure of the portfolio to the sectors listed in Sections A to H and Section L of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council as a percentage of the total weight in the portfolio.

The ESG Score Methodology does not use any of these measures in the determination of the ESG Scores of the Index constituents. However, although the ESG Score Methodology does not use any of these measures, the extent to which the Index is exposed to each of these measures is set out below:

- A Agriculture, forestry and fishing
- B Mining and quarrying
- C Manufacturing
- D Electricity, gas, steam, air conditioning supply
- E Water supply, sewerage, waste management, remediation activities
- F Construction
- G Wholesale and retail trade repair of motor vehicles and motorcycles
- H Transportation and storage
- L Real estate activities

Sector	Index Weight in Sector
Agriculture, forestry and fishing	0.00%
Mining and quarrying	1.08%
Manufacturing	46.00%
Electricity, gas, steam, air conditioning supply	0.58%
Water supply, sewerage, waste management, remediation activities	0.00%
Construction	0.50%
Wholesale and retail trade repair of motor vehicles and motorcycles	8.57%
Transportation and storage	2.88%
Real estate activities	3.15%

Data source: Factset's NACE Code

Type of data: Reported

Greenhouse gas (GHG) intensity of the benchmark.

The ESG Score Methodology does not use this measure in the determination of the ESG Scores of the Index constituents. However, although the ESG Score Methodology does not use this measure, the extent to which the Index is exposed to this measure is set out below:

1066.30

	Coverage by Weight: 99.50%
	Data source: ESG Book
	Type of data: Reported data – ESG Book only considers reported data for GHG emissions
Percentage of GHG emissions reported versus estimated.	The ESG Score Methodology does not use this measure in the determination of the ESG Scores of the Index constituents. However, although the ESG Score Methodology does not use this measure, the extent to which the Index is exposed to this measure is set out below:
	100%
	Coverage by Weight: 99.50%
	Data source: ESG Book
	Type of data: Reported data – ESG Book only considers reported data for GHG emissions
Exposure of the benchmark portfolio to companies the activities which fall under Divisions 05-to 09, 19 and 20 of Annex I to Regulation (EC) No 1893/2006. • 05 Mining of coal and lignite • 06 Extraction of crude petroleum, natural gas • 07 Mining of metal ores • 08 Other mining and quarrying • 09 Mining support service activities • 19 Manufacture of coke, refined petroleum products • 20 Manufacture of chemical products	Companies with exposure to the Fossil Fuels sector are excluded from the Index. Data source: Ideal Ratings which collect data from publicly recorded filings and sources Type of data: Reported
Exposure of the benchmark portfolio to activities included in the environmental goods and services sector, as defined	The ESG Score Methodology does not use this measure in the determination of the ESG Scores of the Index constituents. However, although the ESG Score Methodology does not use this measure, the extent to

in Article 2, point (5) of Regulation (EU) No. 691/2011 of the European Parliament and of the Council. which the Index is exposed to this measure is set out below:

3.91%

Environmental products are products which have been produced for the purpose of "environmental protection" and "resource management".

Data source: Company public reports

Type of data: Reported

 "Environmental protection" includes all activities and actions which have as their main purpose the prevention, reduction and elimination of pollution and of any other degradation of the environment. Please note that only European non-financial companies have the obligation to report their exposure to activities included in the environmental goods and services sector, as defined in Article 2, point (5) of Regulation (EU) No. 691/2011 of the European Parliament and of the Council.

 "Resource management" includes the preservation, maintenance and enhancement of the stock of natural resources and therefore the safeguarding of those resources against depletion.

c) List of social factors considered:

Details on each factor:

Weighted average social rating of the benchmark (voluntary).

 59.62^{4}

This measure is calculated as the weighted average of the social rating provided by ESG Book of the Index constituents divided by the sum of the weights of the Index for normalisation. The list of the factors considered for the social rating are in the Annex.

International treaties and conventions, United Nations principles, or where applicable, national law used in order to determine what constitutes a 'controversial weapon'.

UN Global Compact Signatory

OECD Guidelines for Multinational Enterprises

The Controversial Weapons Filter is a specialised filter which identifies companies with an involvement in controversial weapons. Such involvement may arise through direct investments as well as through direct involvement. Involvement in controversial weapons is taken to mean involvement in manufacturing as well as in the relevant supply-chain, through the provision

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⁴ ESG rating will take values between 0 and 100

of both products or services, related to any of the following: Landmines Cluster bombs Chemical or biological weapons, or Nuclear weapons, either whole strategic parts or platforms for the use of such weapons. Direct investments can include providing loans to or issuing bonds to companies which fall in the above categories, as reported by both news outlets and NGOs. Data source: Ideal Ratings which collect data from publicly recorded filings and sources Type of data: Reported Weighted average percentage 0% of benchmark constituents in Companies with exposure to the controversial controversial weapons weapons sector are excluded from the Index. sector. Data source: Ideal Ratings which collect data from publicly recorded filings and sources Type of data: Reported 0% Weighted average percentage of benchmark constituents in Companies with exposure to the tobacco sector are the tobacco sector. excluded from the Index. Data source: Ideal Ratings which collect data from publicly recorded filings and sources Type of data: Reported Number of benchmark The ESG Score Methodology does not use this measure constituents subject to social in the determination of the ESG Scores of the Index violations (absolute number constituents. However, although the ESG Score and relative divided by all Methodology does not use this measure, the extent to benchmark constituents) as which the Index is exposed to this measure is set out referred to in international below: treaties and conventions, Absolute Number: 10 United Nations principles and, where applicable, national law. Relative Number: 5% Coverage By Weight: 100.00% Data source: publicly disclosed information by the company suggesting violation of UN GC Principles, and wherever applicable, any information provided by official judicial, NGO, news and government sources

	Type of data: Reported
Exposure of the benchmark portfolio to companies without due diligence policies on issues addressed by the fundamental Labor Organisation Conventions 1 to 8.	The ESG Score Methodology does not use this measure in the determination of the ESG Scores of the Index constituents. However, although the ESG Score Methodology does not use this measure, the extent to which the Index is exposed to this measure is set out below:
 1. Freedom of Association and Protection of the Right to Organise convention, 1948 (No.87) 2. Right to Organise and Collective Bargaining Convention, 1949 (No.98) 3. Forced Labour Convention, 1930 (No. 29) (and its 2014 Protocol) 4. Abolition of Forced Labour Convention, 1957 (No.105) 5. Minimum Age Convention, 1973 (No.138) 6. Worst Forms of Child Labour Convention, 1979 (No.182) 7. Equal Remuneration Convention, 1951 (No.100) 8. Discrimination (Employment and Occupation) Convention, 	Coverage by Weight: 100.00% Data source: publicly disclosed information by the company in the form of Annual Reports, Corporate Sustainability Reports and public fillings, that provide information on company internal policy Type of data: Reported
Weighted average gender pay gap.	The ESG Score Methodology does not use this measure in the determination of the ESG Scores of the Index constituents. However, although the ESG Score Methodology does not use this measure, the extent to which the Index is exposed to this measure is set out below: 16.18% Coverage by Weight: 38.97%

	Data source: publicly disclosed information by the company in the form of Annual Reports, Corporate Sustainability Reports and public fillings, that provide information on gender pay gap Type of data: Reported
Weighted average ratio of female to male board members.	The ESG Score Methodology uses this measure in the determination of the ESG Scores of the I constituents. The extent to which the Index is exposed to this measure is set out below:
	35.17:64.83
	Coverage by Weight: 100.00%
	Data source: publicly disclosed information by the company in the form of Annual Reports, Corporate Sustainability Reports and public fillings, that provide information on Board member constitution
	Type of data: Reported
Weighted average ratio of accidents, injuries, fatalities.	The ESG Score Methodology does not use this measure in the determination of the ESG Scores of the Index constituents. However, although the ESG Score Methodology does not use this measure, the extent to which the Index is exposed to this measure is set out below:
	0.00323
	Coverage by Weight: 65.49%
	The metric represents the rate of accidents in the company expressed as number of injuries per million hours worked.
	Data source: publicly disclosed information by the company in the form of Annual Reports, Corporate Sustainability Reports and public fillings, that provide information on number of accidents, injuries and fatalities, along with number of employees the company has
	Type of data: Reported
Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws.	The ESG Score Methodology does not use this measure in the determination of the ESG Score of the Index constituents, and this information is not available as at the date of this statement.

d) List of governance factors considered:	Details on each factor:	
Weighted average governance rating of the benchmark	62.92 ⁵	
(voluntary).	This measure is calculated as the weighted average of the governance rating provided by ESG Book of the Index constituents divided by the sum of the weights of the Index for normalisation. The list of the factors considered for the governance rating are in the Annex.	
Weighted average percentage of board members who are independent.	The ESG Score Methodology uses this measure in the determination of the ESG Scores of the Index constituents. The extent to which the Index is exposed to this measure is set out below:	
	84.40 %	
	Coverage by Weight: 85.94%	
	This measure is calculated as the average of the following five measures: Compensation committee independence, Chairperson independence, Director independence, Risk committee independence, Nomination committee independence, Audit committee independence.	
	Data source: publicly disclosed information by the company in the form of Annual Reports, Corporate Sustainability Reports and public fillings, that provide information on Board member constitution	
	Type of data: Reported	
Weighted average percentage of female board members.	The ESG Score Methodology uses this measure in the determination of the ESG Scores of the Index constituents. The extent to which the Index is exposed to this measure is set out below:	
	35.17 %	
	Coverage by Weight: 100.00%	
	Data source: publicly disclosed information by the company in the form of Annual Reports, Corporate Sustainability Reports and public fillings, that provide information on Board member constitution	
	Type of data: Reported	

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 $^{^{5}\,} ESG$ rating will take values between 0 and 100

Item 7. Where the response to Item 5 is positive, provide below the details (score) for each benchmark, in relation to the ESG factors listed in Annex II, depending on the relevant underlying asset concerned.

Alternatively, all of this information may be provided in the form of a hyperlink to a website of the benchmark administrator included in the benchmark statement. The information on the website shall be easily available and accessible. Benchmark administrators shall ensure that information published on their website remains available for five years.

The score of the ESG factors shall not be disclosed for each constituent of the benchmark, but shall be disclosed at an aggregated weighted average value of the benchmark.

a) List of combined ESG factors:	Details on each factor:	
See below	See relevant sections above. All Indices in the Citi World ESG Indices Family share the same metrics.	
b) List of environmental factors:	Details on each factor:	
See below	See relevant sections above. All Indices in the Citi World ESG Indices Family share the same metrics.	
c) List of social factors:	Details on each factor:	
See below	See relevant sections above. All Indices in the Citi World ESG Indices Family share the same metrics.	
d) List of governance factors	Details on each factor:	
See below	See relevant sections above. All Indices in the Citi World ESG Indices Family share the same metrics.	
Additional information on list of factors considered by ESG Book	Please see Annex below	

Item 8. Data and standards used

a)	Description of data sources used to provide information on the ESG factors in the benchmark	Information in respect of the ESG factors that are indicated in the benchmark statement are provided by ESG Book, and include the following for each constituent of the Index:
	statement.	 The ESG Score ESG Book's environment score ESG Book's social score ESG Book's governance score Factset's NACE Code ESG Book's GHG intensity Company public reports Ideal Ratings

- publicly disclosed information and wherever applicable, any information provided by official judicial, NGO, news and government sources
- Annual Reports, Corporate Sustainability Reports and public fillings

In respect of each individual metric indicated in the benchmark statement, to the extent that ESG Book has provided such information to Citi, the benchmark statement specifies (1) the particular organization which provides the information to ESG Book; and (2) whether the information is reported or estimated.

In line with ESG Book's approach, if data for the current year are not available, then the metrics are instead calculated using data relating to the previous two years if these are available.

b) Reference standards.

The Sustainability Accounting Standards Board. The standards are used in the determination of the ESG Score.

SECTION 2 - ADDITIONAL DISCLOSURE REQUIREMENTS FOR EU CLIMATE TRANSITION AND EU PARIS-ALIGNED BENCHMARKS

N/A

SECTION 3 – DISCLOSURE OF THE ALIGNMENT WITH THE OBJECTIVES OF THE PARIS AGREEMENT

N/A

Date on which information has been last updated and reason for the update

Version 1: Published on 13 July 2021

Version 2: Published on 29 April 2022 to amend wording in order to reflect the UK onshoring of EU legislation.

Version 3: Published on 10 November 2022 to correct a typographical error.

Version4: Published on 29 January 2024 to provide more disclosures.

Version 5: Published on 10 May 2024 to update the disclosures in respect of the ESG Score Methodology.

The data are updated periodically following a rebalancing of the Indices.

ANNEX

Description of Metrics and Inputs Included in the ESG Methodology

From 30 April 2024:

ESG Score	Feature	Name
Environmental	Ecological Impacts	Environmental lawsuits or offenses
Environmental	Ecological Impacts	Environmental fines
Environmental	Air Quality	NOx data disclosure
Environmental	Air Quality	SOx data disclosure
Environmental	Air Quality	VOC data disclosure
Environmental	Air Quality	PM data disclosure
Environmental	Air Quality	Air quality emissions reduction targets
Environmental	Air Quality	NOx and SOx emissions reduction programs
Environmental	Air Quality	VOC emissions reduction programs
Environmental	Air Quality	PM emissions reduction programs
Environmental	GHG Emissions	GHG emissions reduction targets
Environmental	GHG Emissions	Fleet emissions reduction
Environmental	GHG Emissions	Emission trading scheme participation
Environmental	GHG Emissions	Carbon pricing
Environmental	GHG Emissions	Carbon price disclosure
Environmental	Product Design & Lifecycle Management	Product/service enables environmentally responsible use
Environmental	Product Design & Lifecycle Management	Recyclable/reusable product design
Environmental	Materials Sourcing & Efficiency	Recycled/reused raw materials policy
Environmental	Materials Sourcing & Efficiency	Recycled/reused raw materials targets
Environmental	Materials Sourcing & Efficiency	Recycled/reused raw materials disclosure
Environmental	Materials Sourcing & Efficiency	Recycled/reused raw materials proportion
Environmental	Materials Sourcing & Efficiency	Product return and recycling programs
Environmental	Product Design & Lifecycle Management	Toxic substances policy
Environmental	Product Design & Lifecycle Management	Sustainable Packaging policy
Environmental	Product Design & Lifecycle Management	Sustainable water products
Environmental	Product Design & Lifecycle Management	Renewable energy distribution/production proportion
Environmental	Product Design & Lifecycle Management	Noise emissions reduction product development
Environmental	Materials Sourcing & Efficiency	Products sourced from responsibly managed forests
Environmental	Materials Sourcing & Efficiency	Proportion of labeled/certified forest products
Environmental	Product Design & Lifecycle Management	Animal welfare standards
Environmental	Product Design & Lifecycle Management	Animal welfare initiatives
Environmental	Ecological Impacts	Habitat protection or restoration
Environmental	Ecological Impacts	Biodiversity impact reduction initiative

Environmental	Ecological Impacts	IUCN Red List (operations)
Environmental	Ecological Impacts	Protected areas (operations)
Environmental	Ecological Impacts	Deforestation policy
Environmental	Energy Management	Energy efficiency policy
Environmental	Energy Management	Energy efficiency targets
Environmental	Energy Management	Renewable energy use targets
Environmental	Energy Management	Property assets emissions reduction policy
Environmental	Materials Sourcing & Efficiency	Land assets sustainability
Environmental	Product Design & Lifecycle Management	Real estate sustainability certification
Environmental	Waste & Hazardous Materials Management	Waste related targets
Environmental	Waste & Hazardous Materials Management	Waste reduction program
Environmental	Waste & Hazardous Materials Management	Waste produced
Environmental	Waste & Hazardous Materials Management	Proportion of waste recycled
Environmental	Waste & Hazardous Materials Management	Hazardous waste reduction programs
Environmental	Waste & Hazardous Materials Management	Hazardous waste produced
Environmental	Waste & Hazardous Materials Management	Oil spills
Environmental	Water & Wastewater Management	Water resource management policy
Environmental	Water & Wastewater Management	Water related targets
Environmental	Water & Wastewater Management	Water resource management programs
Environmental	Water & Wastewater Management	Water recycling/reuse
Environmental	Water & Wastewater Management	Water discharge non-compliance
Environmental	Water & Wastewater Management	Water risk/opportunity acknowledgement
Environmental	Water & Wastewater Management	Hydraulic fracturing
Environmental	Product Design & Lifecycle Management	Environmental project financing
Environmental	Product Design & Lifecycle Management	Environmental research and development costs relative to net revenue
Environmental	Energy Management	Renewable energy consumption/use proportion
Environmental	Water & Wastewater Management	Water quantity recycled/reused ratio
Environmental	GHG Emissions	Scope 3 (total) disclosure
Environmental	GHG Emissions	Scope 1 intensity
Environmental	GHG Emissions	Scope 2 intensity
Environmental	Water & Wastewater Management	Water withdrawal intensity ratio
Environmental	Water & Wastewater Management	Water withdrawal in water stressed areas intensity ratio
Environmental	Water & Wastewater Management	Water consumption intensity ratio
Environmental	Water & Wastewater Management	Water consumption in water stressed areas intensity ratio
Environmental	Water & Wastewater Management	Water discharge quality

Environmenta	Ecological Impacts	Company has ISO 14001 certification or EMAS (EU Eco Management and Audit Scheme) certification?
Governance	Business Ethics	Whistleblowing support functions
Governance	Business Ethics	Supplier bribery/corruption inspections or audits
Governance	Business Ethics	Operations in low ranking TICP Index countries
Governance	Business Ethics	Bribery/corruption monitoring
Governance	Competitive Behavior	Competition related lawsuits
Governance	Business Ethics	Bribery/corruption related lawsuits
Governance	Business Ethics	Restrictions on gifts
Governance	Business Ethics	Anti-bribery/corruption training
Governance	Business Ethics	Money laundering monitoring
Governance	Business Ethics	Anti-money laundering training
Governance	Business Ethics	Money laundering related lawsuits
Governance	Business Ethics	Tax related lawsuits
Governance	Competitive Behavior	Fair competition policy
Governance	Competitive Behavior	IP related lawsuits
Governance	Competitive Behavior	Political contribution disclosure
Governance	Management of the Legal & Regulatory Environment	Government lobbying
Governance	Management of the Legal & Regulatory Environment	Government engagement
Governance	Business Ethics	Company loans
Governance	Systemic Risk Management	Management bonus non-financial performance goals
Governance	Systemic Risk Management	Long-term performance goals
Governance	Systemic Risk Management	Malus and clawback provision
Governance	Systemic Risk Management	Shareholder's Approval on compensation
Governance	Business Model Resilience	Corporate value creation disclosure
Governance	Systemic Risk Management	Risk Committee
Governance	Systemic Risk Management	Risk committee independence
Governance	Systemic Risk Management	Audit committee independence
Governance	Systemic Risk Management	Audit committee
Governance	Business Ethics	Code of Conduct
Governance	Systemic Risk Management	Auditor Opinion
Governance	Supply Chain Management	Supplier diversity criteria integration
Governance	Business Model Resilience	Environmental investments
Governance	Physical Impacts of Climate Change	Environmental grievance mechanism
Governance	Supply Chain Management	Sustainable palm oil production
Governance	Business Model Resilience	Clean technology development
Governance	Supply Chain Management	Supplier environmental criteria integration
Governance	Supply Chain Management	Supplier environmental inspections or audits
Governance	Supply Chain Management	Supplier environmental negligence

Governance	Supply Chain Management	Palm oil sourcing disclosure	
Governance	Supply Chain Management	Sustainable Palm oil sourcing	
Governance	Critical Incident Risk Management	Insurance or reserves for environmental restoration	
Governance	Business Model Resilience	Electronic waste reduction programs	
Governance	Critical Incident Risk Management	Liquid non-water waste incident disclosure	
Governance	Supply Chain Management	Supply chain waste disclosure	
Governance	Supply Chain Management	Supply chain water disclosure	
Governance	Supply Chain Management	Supplier code of conduct	
Governance	Supply Chain Management	Supplier code of conduct training	
Governance	Supply Chain Management	Supplier inspections or audit results	
Governance	Supply Chain Management	Supplier monitoring	
Governance	Supply Chain Management	Supply chain lawsuits or offenses	
Governance	Supply Chain Management	Fair trade products	
Governance	Systemic Risk Management	Auditor appointment period	
Governance	Critical Incident Risk Management	Business continuity risks	
Governance	Critical Incident Risk Management	Business continuity plan	
Governance	Systemic Risk Management	Executive succession plan	
Governance	Supply Chain Management	Supply chain traceability	
Governance	Business Ethics	Director RPTs	
Governance	Business Ethics	Criminal directors/executives	
Governance	Management of the Legal & Regulatory Environment	MD&A integrated reporting	
Governance	Physical Impacts of Climate Change	Impact of climate risks and opportunities on the organization	
Governance	Physical Impacts of Climate Change	Climate strategy and resilience planning	
Governance	Physical Impacts of Climate Change	Climate risk management processes	
Governance	Physical Impacts of Climate Change	Climate risk management integration	
Social	Human Rights & Community Relations	Community program management	
Social	Human Rights & Community Relations	Community infrastructure programs	
Social	Human Rights & Community Relations	Current or expected impacts on communities and local economies	
Social	Human Rights & Community Relations	Community grievance mechanisms	
Social	Human Rights & Community Relations	Community grievances	
Social	Human Rights & Community Relations	Grievances involving indigenous peoples	
Social	Human Rights & Community Relations	Senior management hired locally	
Social	Human Rights & Community Relations	Community engagement programs	
Social	Human Rights & Community Relations	Local purchasing	
Social	Human Rights & Community Relations	Indigenous peoples engagement programs	
Social	Human Rights & Community Relations	FPIC of indigenous peoples	
Social	Labor Practices	Employees earning minimum wage	
Social	Employee Engagement, Diversity & Inclusion	Retention rate after parental leave	

Social	Employee Engagement, Diversity & Inclusion	Gender pay gap	
Social	Employee Engagement, Diversity & Inclusion	Females in management level positions	
Social	Employee Engagement, Diversity & Inclusion	Ethnic minorities in management level positions	
Social	Employee Engagement, Diversity & Inclusion	Discrimination lawsuits or offences	
Social	Employee Engagement, Diversity & Inclusion	Female employees	
Social	Employee Engagement, Diversity & Inclusion	Females on the board	
Social	Customer Welfare	Antibiotic use	
Social	Labor Practices	Business disruption from strikes	
Social	Labor Practices	Working days disrupted from strikes	
Social	Employee Engagement, Diversity & Inclusion	Employee satisfaction survey	
Social	Labor Practices	Employee turnover rate	
Social	Employee Engagement, Diversity & Inclusion	Flexible work arrangements	
Social	Human Rights & Community Relations	Human rights project financing	
Social	Human Rights & Community Relations	Human rights monitoring	
Social	Human Rights & Community Relations	Human rights training	
Social	Human Rights & Community Relations	Human rights inspections or audit results	
Social	Human Rights & Community Relations	Supplier human rights criteria integration	
Social	Human Rights & Community Relations	Supplier human rights negligence	
Social	Human Rights & Community Relations	Human rights collaborations	
Social	Labor Practices	ILO Labour Standards	
Social	Labor Practices	Violence or harassment lawsuits or offenses	
Social	Labor Practices	Employee freedom of association policy	
Social	Labor Practices	Modern Slavery Act statement	
Social	Labor Practices	Industry organisation membership (labour rights)	
Social	Employee Health & Safety	Health and safety certifications	
Social	Employee Health & Safety	Number of fatalities	
Social	Employee Health & Safety	Injury rate	
Social	Employee Health & Safety	Accident rate disclosure	
Social	Employee Health & Safety	Health and safety policy	
Social	Employee Health & Safety	Employee safety training	
Social	Employee Health & Safety	Health, safety, and emergency response training	
Social	Employee Health & Safety	Health and safety incident reduction	
Social	Employee Health & Safety	Health and safety lawsuits	
Social	Employee Health & Safety	Supply chain health and safety	
Social	Access & Affordability	Financial inclusion	
Social	Access & Affordability	Micro Ioans	
Social	Access & Affordability	Low cost medicine accessibility	
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Social	Access & Affordability	Diseases in developing countries	
Social	Access & Affordability	Access to education	
Social	Access & Affordability	Community food support	
Social	Access & Affordability	Access to WASH-services	
Social	Access & Affordability	Access to housing	
Social	Access & Affordability	Access to healthcare	
Social	Access & Affordability	Low-priced products/services	
Social	Selling Practices & Product Labeling	Chemical composition disclosure	
Social	Product Quality & Safety	Product withdrawal or recall	
Social	Product Quality & Safety	Product/service recalls and cases of non-	
		compliance	
Social	Product Quality & Safety	Product related customer injury disclosure	
Social	Product Quality & Safety	New Car Assessment Programme (NCAP) Ratings for product fleet	
Social	Product Quality & Safety	FDA Warning Letters	
Social	Customer Welfare	Proportion of satisfied customers	
Social	Customer Privacy	Customer data protection	
Social	Product Quality & Safety	Customer related lawsuits or offences	
Social	Customer Welfare	Customer satisfaction measurement	
Social	Data Security	Customer data breaches	
Social	Customer Privacy	Complaints regarding customer privacy	
Social	Data Security	Approach on Data security	
Social	Data Security	Customer data usage	
Social	Data Security	Cybersecurity standards and frameworks	
Social	Customer Welfare	Product impact monitoring	
Social	Selling Practices & Product Labeling	Prohibition of Off label products use	
Social	Selling Practices & Product Labeling	Responsible advertisement to vulnerable groups	
Social	Product Quality & Safety	Quality management system certification	
Social	Product Quality & Safety	Proportion of facilities certified	
Social	Selling Practices & Product Labeling	Responsible marketing/product labelling	
Social	Customer Privacy	Stakeholder privacy protection policy	
Social	Customer Welfare	Product health and safety benefits	
Social	Employee Engagement, Diversity & Inclusion	Average hours of training per year per employee	
Social	Employee Engagement, Diversity & Inclusion	Employee training costs	
Social	Employee Engagement, Diversity & Inclusion	Proportion of employees with performance/career development reviews	
Social	Labor Practices	Long-term benefits share	
Social	Labor Practices	Management compensation share	
Social	Labor Practices	Contracted expense share	
Social	Labor Practices	Average working days lost	
Social	Human Rights & Community Relations	Follows or abides by international standards on Human Rights	

Prior to 30 April 2024:

ESG Score	Feature	Name
Environment		Company publishes air- related information
Environment	Emissions	Has programs to reduce air emissions
Environment	Emissions	Discloses the greenhouse gas emissions
Environment	Emissions	Participates in Carbon Disclosure Project
Environment	Emissions	Plans to reduce emissions from company buildings
Environment	Emissions	Plans to reduce emissions from company transportation vehicles
Environment	Emissions	Emission Reduction Processes/Policy Emissions Reduction
Environment	Emissions	Emission Reduction Objectives/Targets Emissions Reduction
Environment	Emissions	Greenhouse Gas Emissions
Environment	Emissions	Cement CO2 Equivalents Emission
Environment	Emissions	NOx and SOx Emissions Reduction Initiatives
Environment	Emissions	VOC/PM10 Emissions Reduction Initiatives
Environment	Emissions	Emissions Trading
Environment	Emissions	Staff Transport Impact Reduction Initiatives
Environment	Emissions	Climate Change Risks/Opportunities Acknowledgement
Environment	Environmental management	Has a statement of comprehensive environmental policy
Environment	Environmental management	Has not been involved in environmental legal proceedings
Environment	Environmental management	Committed to stakeholder involvement
Environment	Environmental management	Has policy that addresses product/service impact
Environment	Environmental management	Reports environmental committee results
Environment	Environmental management	Compares current achievement to its announced targets
Environment	Environmental management	Abides by ISO14001 or EMAS guidelines
Environment	Environmental management	Publishes environment financial dimensions
Environment	Environmental management	Has environmental grievance mechanisms
Environment	Environmental management	Integrates sustainability plans in their business activity
Environment	Environmental management	Has Environmental Management System (EMS) certification
Environment	Environmental management	Environmental Partnerships
Environment	Environmental management	ISO 14000 or EMS Percent Certified
Environment	Environmental management	Self-Reported Environmental Fines
Environment	Environmental management	Environmental Expenditures/Investments Initiatives
Environment	Environmental management	Environmental Supply Chain Selection Management
Environment	Environmental solutions	Environmental Products
Environment	Environmental solutions	Environmental R&D Expenditures

Environment	Environmental solutions	Noise Reduction
Environment	Environmental solutions	Hybrid Technology
Environment	Environmental solutions	Clean Technology
Environment	Environmental solutions	Water Technology
Environment	Environmental solutions	Equator Principles/Environmental Project Financing
Environment	Environmental solutions	Renewable Energy Supply
Environment	Environmental solutions	Eco-Design Products
Environment	Environmental solutions	Product Impact Minimization
Environment	Environmental solutions	Sustainable Building Products
Environment	Environmental stewardship	Has a committee to ensure environmental protection
Environment	Environmental stewardship	Products come from responsibly managed forests
Environment	Environmental stewardship	Has programs and targets to protect biodiversity
Environment	Environmental stewardship	Does not undertake testing of products on animals
Environment	Environmental stewardship	Abides by country's regulations when testing animals
Environment	Environmental stewardship	Does not use animals in product manufacturing
Environment	Environmental stewardship	Biodiversity Impact Reduction
Environment	Environmental stewardship	Environmental Restoration Initiatives
Environment	Environmental stewardship	Labelled Wood Percentage
Environment	Environmental stewardship	Animal Testing
Environment	Resource use	Has renewable energy usage targets
Environment	Resource use	Uses recycled or recyclable raw material
Environment	Resource use	Resource Use Reduction Policy
Environment	Resource use	Environment Management Team
Environment	Resource use	ISO 14000 or EMS
Environment	Resource use	Toxic Substances Reduction Initiatives
Environment	Resource use	Energy Use
Environment	Resource use	Cement Energy Use
Environment	Resource use	Renewable Energy Use
Environment	Resource use	Green Buildings
Environment	Resource use	Energy Efficiency Targets and Renewable Energy Use
Environment	Resource use	Land Environmental Impact Reduction
Environment	Waste	Has Waste programs
Environment	Waste	Company's output is recycled
Environment	Waste	Has programs to reduce hazardous waste generation
Environment	Waste	Reports oil spills
Environment	Waste	Published numerical waste related data
Environment	Waste	Publishes numerical hazardous waste related data
Environment	Waste	Waste
Environment	Waste	Waste Recycling Ratio

Environment	Waste	Hazardous Waste
Environment	Waste	Waste Reduction Initiatives
Environment	Water	Oversees a water strategy or plan
Environment	Water	Company publishes water-related information
Environment	Water	Reports water recycling/reuse
Environment	Water	Discharge into Water System
Environment	Water	Water Use
Governance	Business ethics	Has anti-corruption policy
Governance	Business ethics	Provides anti-corruption training to employees
Governance	Business ethics	Has not been involved in corruption legal proceedings
Governance	Business ethics	Has anti- competitive/antitrust policy
Governance	Business ethics	Has not been involved in anti-competitive legal proceedings
Governance	Business ethics	Has not been involved in patent infringement legal proceedings
Governance	Business ethics	Conducts anti-corruption audits
Governance	Business ethics	Has whistle-blowing procedures
Governance	Business ethics	Has procedures for bribery related investigations
Governance	Business ethics	Communicates policy to employees
Governance	Business ethics	Addresses issue of political contributions
Governance	Business ethics	Community Reputation Code of Conduct/Policy Fair Competition
Governance	Capital structure	Leverage
Governance	Corporate governance	Has a committee to recommend the nomination/compensation of BoD
Governance	Corporate governance	Has an Audit and Risk Committee to monitor internal/external auditors
Governance	Corporate governance	Chairman is an independent director
Governance	Corporate governance	All members of audit committee have financial background expertise
Governance	Corporate governance	The majority of directors are independent
Governance	Corporate governance	Has a senior executives' code of ethics
Governance	Corporate governance	Has a Code of Ethics specifically for senior executives
Governance	Corporate governance	Has a policy for insider trading
Governance	Corporate governance	Integrate social sustainability plans in their business activity
Governance	Corporate governance	Non-audit to Audit Fees Ratio
Governance	Corporate governance	Board Functions Policy
Governance	Corporate governance	Corporate Governance Committee
Governance	Corporate governance	Audit Committee Management Independence
Governance	Corporate governance	Audit Committee Expertise
Governance	Corporate governance	Compensation Committee Management Independence
Governance	Corporate governance	Nomination Committee Non-Executive Member

Governance	Corporate governance	Nomination Committee Management Independence
Governance	Corporate governance	Nomination Committee Involvement
Governance	Corporate governance	Board Diversity Policy
Governance	Corporate governance	Nomination Committee
Governance	Corporate governance	Board Specific Skills
Governance	Corporate governance	Experienced Board
Governance	Corporate governance	Non-Executive Board Members
Governance	Corporate governance	Independent Board Members
Governance	Corporate governance	Strictly Independent Board Members
Governance	Corporate governance	CEO-Chairman/Board Separation
Governance	Corporate governance	Board Member Membership Limits
Governance	Corporate governance	Board Member Affiliations
Governance	Corporate governance	Individual Re-election
Governance	Corporate governance	Board Member Re-election Years
Governance	Corporate governance	Shareholder Rights Policy
Governance	Corporate governance	Shareholder Voting Rights
Governance	Corporate governance	Veto Power or Golden Share
Governance	Corporate governance	Shareholder Rights/Anti Takeover Devices
Governance	Forensic accounting	Earnings Quality
Governance	Transparency	Disseminates information regarding details of directors? remuneration
Governance	Transparency	Publishes sustainability reports
Governance	Transparency	Discloses accounting policies and financial transparency
Governance	Transparency	Complies with IFRS or GAAP in financial statements
Governance	Transparency	Has external verification of CSR reporting
Governance	Transparency	CSR Committee
Governance	Transparency	Integrated Strategy in MD&A
Governance	Transparency	Stakeholder Engagement
Governance	Transparency	CSR Sustainability Reporting
Governance	Transparency	GRI Report Guidelines
Governance	Transparency	CSR Report Global Activities
Governance	Transparency	CSR Sustainability External Audit
Governance	Transparency	Earnings Restatement
Governance	Transparency	Auditor Independence Rotation
Governance	Transparency	Board Attendance
Governance	Transparency	Board Background and Skills
Governance	Transparency	Executive/Board Individual Compensation
Governance	Transparency	Public Availability Corporate Statutes
Social	Community relations	Trust Score

Social Social Social Social	Community relations Compensation	Has local community development programs Publishes data about employees volunteering hours Has a senior manager responsible for community programs Global Compact/ OECD Guidelines for Multinational Enterprises Community Involvement Policy Corporate Responsibility Awards Crisis Management Systems Ties executive compensation to ESG performance
Social Social Social Social	Community relations Community relations Community relations Community relations Community relations Community relations	Has a senior manager responsible for community programs Global Compact/ OECD Guidelines for Multinational Enterprises Community Involvement Policy Corporate Responsibility Awards Crisis Management Systems
Social Social	Community relations Community relations Community relations Community relations Compensation	programs Global Compact/ OECD Guidelines for Multinational Enterprises Community Involvement Policy Corporate Responsibility Awards Crisis Management Systems
Social Social	Community relations Community relations Community relations Compensation	Enterprises Community Involvement Policy Corporate Responsibility Awards Crisis Management Systems
Social	Community relations Community relations Compensation	Corporate Responsibility Awards Crisis Management Systems
	Community relations Compensation	Crisis Management Systems
Social	Compensation	- '
		Ties executive compensation to ESG performance
Social	Componentian	1
Social	Compensation	Directors have stock ownership
Social	Compensation	Has a statement of compensation policy for employees
Social	Compensation	Salaries and Wages from CSR reporting
Social	Compensation	Compensation Policy
Social	Compensation	Compensation Committee
Social	Compensation	Compensation Improvement Tools
Social	Compensation	Highest Remuneration Package
Social	Compensation	Board Member Compensation
Social	Compensation	Shareholders Approval of Stock Based Compensation Plan
Social	Compensation	Long Term Objectives
Social	Compensation	Sustainability Compensation Incentives
Social	Diversity	Has women and/or minorities representation (20%) in BOD
Social	Diversity	Has women and/or minorities representation (20%) in employees
Social	Diversity	Has policy/program on the elimination of discrimination
Social	Diversity	Has programs to support increase supplier diversity
Social	Diversity	Has not been involved in discrimination legal proceedings
Social	Diversity	Employs disabled individuals
Social	Diversity	Policy Diversity and Opportunity
Social	Diversity	Targets Diversity and Opportunity
Social	Diversity	Women Managers
Social	Diversity	Female Board Representation
Social	Employment quality	Measures employees satisfaction
Social	Employment quality	Publishes employees' turnover rates
Social	Employment quality	Have a policy for work-life balance
Social	Employment quality	Flexible Working Schemes
Social	Employment quality	Day Care Services
Social	Employment quality	Turnover of Employees

Social	Employment quality	Announced Lay-offs
Social	Employment quality	Management Departures
Social	Employment quality	Strikes
Social	Human rights	Respects current/previous employee privacy
Social	Human rights	Monitors implementation of policies on human rights
Social	Human rights	Supports UDHR
Social	Human rights	Signatory to the Voluntary Principles on Security and Human Rights
Social	Human rights	Provides employee human rights training
Social	Human rights	Reports on human rights policy and performance
Social	Human rights	Human Rights Policy
Social	Human rights	Human Rights Suppliers
Social	Human rights	Human Rights Suppliers Monitoring
Social	Labour rights	Provides training on supplier code of conduct
Social	Labour rights	Allows its workers to join trade unions
Social	Labour rights	Has a policy not to use forced labour
Social	Labour rights	Has a supplier Code of Conduct
Social	Labour rights	Conducts in-house/third- party inspections of suppliers
Social	Labour rights	Reports Inspection on suppliers & violation of Code of Conduct
Social	Labour rights	Has not been involved in supply chain legal proceedings
Social	Labour rights	Has a policy not to use child labour
Social	Labour rights	Abides by ILO Core Labour standards
Social	Labour rights	Trade Union Representation
Social	Labour rights	Labour Rights Policy
Social	Occupational health and safety	Publishes accidents rates
Social	Occupational health and safety	Performs safety training
Social	Occupational health and safety	Has programs and targets to reduce health and safety incidents
Social	Occupational health and safety	Has Health and Safety Certifications
Social	Occupational health and safety	Has not been involved in employee safety & health legal proceedings
Social	Occupational health and safety	Has procedures for health & safety related investigations
Social	Occupational health and safety	Provides medical insurance
Social	Occupational health and safety	Employee and Supply Chain Health & Safety Policy
Social	Occupational health and safety	Injuries
Social	Occupational health and safety	Lost Working Days
Social	Occupational health and safety	HIV-AIDS Program
Social	Product access	Has programs to manage access to medicines
Social	Product access	Has programs to develop medicines for neglected diseases

Social	Product access	Has programs for health care access
Social	Product access	Has programs for food access
Social	Product access	Has programs for education access
Social	Product access	Promotes financial services access for disadvantaged people
Social	Product access	Has programs for affordable housing access
Social	Product access	Diseases of the Developing World
Social	Product access	Product Access Low Price
Social	Product quality and safety	Measures customer satisfaction
Social	Product quality and safety	Has a statement of responsible marketing
Social	Product quality and safety	Has not been involved in customer related legal proceedings
Social	Product quality and safety	Has a policy statement on customer data privacy
Social	Product quality and safety	Has a policy statement on supplier/partner data privacy
Social	Product quality and safety	Ensures individual's consent before processing personal data
Social	Product quality and safety	Communicates chemical constituents in products
Social	Product quality and safety	Has product safety and quality assurance initiatives
Social	Product quality and safety	Has Quality Management System(QMS) certification
Social	Product quality and safety	Does not allow third party access to personal information
Social	Product quality and safety	Policy Customer Health & Safety
Social	Product quality and safety	Product Responsibility Policy
Social	Product quality and safety	Product Responsibility Monitoring
Social	Product quality and safety	Product Quality Management
Social	Product quality and safety	Fair/Ethical Trade Initiative
Social	Product quality and safety	Healthy Food or Products
Social	Product quality and safety	FDA Warning Letters
Social	Product quality and safety	Not Approved Drug
Social	Product quality and safety	Product Recall
Social	Product quality and safety	Customer Satisfaction Percentage
Social	Training and development	Provides relevant training to employees
Social	Training and development	Provides number of training hours or employees trained
Social	Training and development	Career Development Policy
Social	Training and development	Average Training Hours
Social	Training and development	Training Costs Total
Social	Training and development	Internal Promotion
Social	Training and development	Management Training
Social	Training and development	Supplier ESG training