

| Parameter                                                | Weight | Quantitative indicators                                                                                      | Qualitative indicators                                                                              |
|----------------------------------------------------------|--------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 1. ESG Governance and Accountability                     | 12%    | Board ESG oversight; executive remuneration linked to targets; attendance; assurance coverage                | Board competence; accountability structure; escalation processes; management ownership              |
| 2. Materiality and Stakeholder Relevance                 | 8%     | Percentage of material topics with targets; stakeholder participation levels                                 | Quality of materiality assessment; double-materiality analysis; stakeholder engagement              |
| 3. Climate Risk, Emissions and Transition                | 14%    | Scope 1, 2 and material Scope 3 emissions; emissions intensity; target coverage; transition-capex percentage | Transition-plan credibility; scenario analysis; alignment of strategy and capital expenditure       |
| 4. Energy and Resource Efficiency                        | 8%     | Renewable-energy percentage; energy intensity; water intensity; recycled-material use; waste intensity       | Circular-economy approach; resource-management systems; operational improvement programmes          |
| 5. Nature, Biodiversity and Pollution                    | 9%     | Land disturbance; water discharge; pollution events; habitat restoration; biodiversity-sensitive sites       | Nature-risk identification; mitigation hierarchy; location-specific management; restoration quality |
| 6. Human Capital, Labour and Workplace Safety            | 10%    | Injury frequency; fatalities; turnover; training hours; gender representation; pay gaps                      | Labour rights; employee engagement; diversity and inclusion; health-and-safety culture              |
| 7. Human Rights, Communities and Supply Chain            | 10%    | Suppliers screened; human-rights incidents; grievances resolved; local employment and procurement            | Human-rights due diligence; community consent; Indigenous and local-community engagement            |
| 8. Ethics, Conduct and Responsible Business              | 8%     | Corruption cases; fines; whistleblowing cases; tax disputes; political-contribution disclosures              | Anti-bribery culture; ethical decision-making; tax responsibility; lobbying transparency            |
| 9. Disclosure, Data Quality and Assurance                | 9%     | Percentage of metrics externally assured; reporting timeliness; data restatements; reporting coverage        | Reporting clarity; methodological consistency; control environment; transparency over limitations   |
| 10. Targets, Outcomes and Demonstrated Impact            | 8%     | Progress against targets; avoided emissions; beneficiaries reached; measurable environmental improvements    | Additionality; outcome attribution; durability of benefits; ambition and target credibility         |
| 11. Controversies, Greenwashing and Regulatory Alignment | 4%     | Number and severity of controversies; regulatory action; unresolved complaints                               | Accuracy of sustainability claims; consistency between marketing and actual performance             |