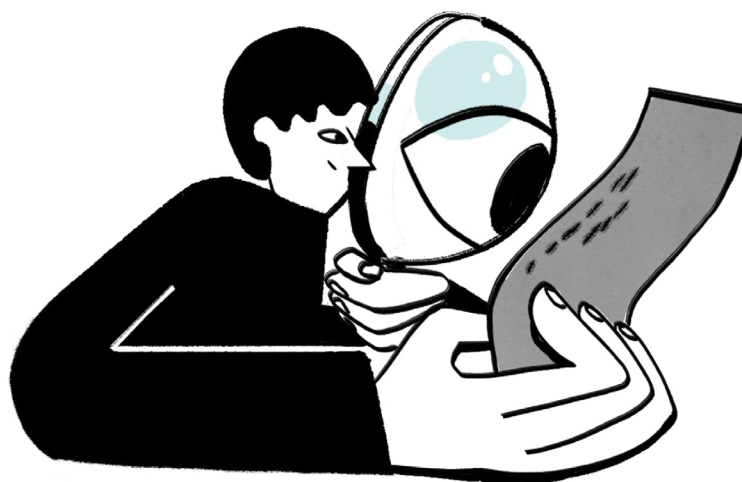


Example Ltd.

ESGgen Self-Assessment™ 2020

DRAFT



ESGgen°

Unlocking the value of ESG for SMEs

ESG Self-Assessment™

SELF-ASSESSMENT OF ESG IMPACT FOR THE YEAR ENDED 31 DECEMBER 2020

The ESGgen Scorecard™ is the property of ESGgen Limited. It is an open resource and free to use under Creative Commons License Attribution-ShareAlike 4.0 International (CC BY-SA 4.0).

This report is based on a company's calculations of their own ESG impact on whatever measures they select. The original data have not been verified and the results are not audited. The materiality of ESG for the business cannot be assessed on the basis of this data.

Environmental			UNVERIFIED
	ESGgen Measure	What is it?	2020
E1	CO2 Emissions	Total carbon dioxide (CO2) and CO2 equivalents emissions	1,931 kg
E2	Renewable Energy	Percentage of renewable energy purchased and produced	1,236 kg
E3	Waste Recycling	Percentage of waste recycled	60%
E4	Recyclable Packaging	Percentage of recyclable packaging used in supplying the company's products and services	30%
E5	Water Usage	Total water withdrawal in cubic metres	200 m3
E6	Energy Efficient Vehicles	Total environmentally-friendly vehicles registered	60%
E7	Supply Chain CO2	Total carbon dioxide (CO2) and CO2 equivalents emissions for the supply chain	3,500 kg
E8	Total Expenditure on Improving Environmental Impacts	Total investment and/or spend switched to reducing negative environmental impacts (or increasing positive impacts)	£15,000

Social			UNVERIFIED
	ESGgen Measure	What is it?	2020
S1	Number of Employees	Number of employees (include all types of employment such as part-time and full-time employees)	30
S2	Net Employment Creation	Employment growth over the last year	5
S3	Salaries and Wages	Average value of salaries and wages paid to all employees and officers (including all benefits, payments and allowances)	£42,000
S4	Gender Diversity	Percentage of female employees	35%
S5	Ethnic Diversity	Percentage of BAME employees	20%
S6	Gender Pay Gap	Percentage of remuneration of women to men	85%
S7	CEO Salary Gap	CEO's (or the highest salary) total remuneration compared to average employee remuneration	8 Times
S8	Employee Support	Employee benefits and support (including working conditions)	£25,000
S9	Employee Training	Investments in employee training	£10,500
S10	Supply Chain ESG	Requests for requirements and disclosures of social impacts (over the value of £10,000)	80%
S11	Customer Complaints	Customer complaints as a percentage of sales	5%
S12	Management of Personal Data	Number of reportable incidences (internal and external) about company's use of personal data	0
S13	Responsible Marketing	Brand ranking/Customer satisfaction	4.5 Stars
S14	Product & Service Quality	Sales refunds due to faulty or deficient products or service failure	6.0%
S15	Total Expenditure on Improving Social Impacts	Total investment and/or spend switched to increase positive social impacts (or reduce negative impacts)	£35,000

ESG Self-Assessment (cont'd)

SELF-ASSESSMENT OF ESG IMPACT FOR THE YEAR ENDED 31 DECEMBER 2020

Governance			UNVERIFIED
	ESGgen Measure	What is it?	2020
G1	External, Independent Advisors	Percentage of strictly independent Board members or Advisors	55%
G2	Board Gender Diversity	Percentage of females on the Board	10%
G3	Board Meeting Attendance	Average overall attendance of Board meetings	95%
G4	Tax Interventions	Number of interventions with tax authorities that have resulted in further taxes being demanded/paid	0
G5	Business Ethics	Number of involvements with regulatory bodies that have necessitated reformative actions	0
G6	ESG in Decision Making	Inclusion of relevant non-financial indicators and KPIs in the company's decision making	Yes
P1	UNGC/OECD Monitoring	Is there material evidence to support systems and procedures to handle violations and grievances/ complaints in relation to UNGC principles and OECD guidelines (e.g. policies, meeting notes, stakeholder correspondence)	Yes
P2	Whistleblower	Reporting person as defined in Article 5(7) of Directive (EU) 2019/1937	Yes

Methodology

Based on unaudited company self-assessment

This report is based on a company's calculations of their own ESG impact on whatever measures they select. The original data have not been verified and the results are not audited. The materiality of ESG for the business cannot be assessed on the basis of this data.

ESGgen Scorecard™

We measure ESG impact using a proprietary scorecard of 29 measures developed by Marc Lepere (Founder and Chief ESG Officer) as part of his research at King's College London. There are 8 environmental, 15 social, and 6 governance measures. The data used to compile the scorecard is verified by **Chartered Accountants who have also been certified in ESG**.

The ESGgen Scorecard was developed in four steps:

- I. Fifty measures were selected from the Refinitiv database (of 400+) and mapped to the World Economic Forum Framework (September, 2020).
- II. Each measure was assessed against 6 ESG disclosure properties. Only measures that fulfilled all 6 properties qualified.
- III. The 27 qualifying measures were tailored to SMEs & Startups in workshops and 2 measures were added.
- IV. The final selection of 29 measures was cross-checked with EU mandatory disclosure requirements. The data is Sustainable Finance Disclosure Regulation (SFDR) and scope 3 'compliance ready'. When company-specific or industry-specific data are required, we include additional measures in the scorecard.

The methodology was tested and refined with the University of Edinburgh and Redrice Ventures, a private equity venture capital company working with the British Business Bank.



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Unlocking the value of ESG for SMEs

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