



CONQUEST

Responsible Investment Charter

Generating long-term sustainable value

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1 Foreword

As an independent asset management firm specialized in long-term assets and businesses essential to our economy, responsible investment is a core feature of our identity. At Conquest, we believe that environmental and social sustainable developments are essentials in shared value creation. Throughout our operations, we are committed to practices that have a positive impact on the communities in which we operate.

The integration of sustainability topics is key to identify risks and opportunities that would not be captured by the fundamental and financial analysis of investments. Beyond the pre-investment stage we are committed to actively manage the assets in which we are invested, in line with our commitment to the United Nations Principles for Responsible Investment.

We believe the financial industry can play a significant role in resolving the weightiest and most imperative issues of the 21st century. Conquest is doing its part as a leading infrastructure investor.

It is with great pride that I am endorsing this Conquest's Responsible Investment Charter, which further reinforces our practices, constantly learning from the market and from our experience, and which reaffirms our conviction and engagement in factoring sustainability topics into conventional investment approaches.

Frédéric Palanque
Managing Director



2 Our approach to Responsible Investment

We are committed to upholding and implementing our Responsible Investment Charter for both current and prospective investments.

2.1 Perimeter of the Responsible Investment Charter

This Responsible Investment Charter presents our approach to integrate Environmental, Social and Governance (ESG) criteria in every step of the investment cycles of our past, current and prospective infrastructure assets or companies. It is intended to be reviewed once a year and whenever necessary to reflect potential changes in Conquest's investment profile and procedures. We constantly strive to improve by inspiring ourselves from market best practices, on-field experience, and internationally recognized standards.

It includes in particular:

- Our definition of a sustainable investment,
- Our commitment in terms of development of our capabilities and reporting,
- Our integration of ESG principles throughout the life of our portfolio, and
- Our policy on sustainability risks and principal adverse impacts on sustainability factors.

2.2 Our conviction, our duty

Conquest, as an infrastructure fund manager, believes that the integration of sustainability topics is particularly suitable in the case of investments in infrastructure projects, whose time horizons are long and which, by their nature, should generate positive spillovers on the social and economic development of local communities. The prerequisite to infrastructure projects, what is more in the field of technologies linked to the energy transition, stipulates meeting strict environmental and social criteria and objectives.

As sustainable development appears to be the only credible economic model for the 21st century, Conquest is committed to meeting its duty as a responsible investor focused on the development of energy transition assets. We consider ESG integration as a comprehensive way to identify risks and opportunities that would not be captured otherwise by fundamental and financial analyses.

In the best interest of our clients, carrying out due diligence work on material ESG topics and implementing improvement plans is conducive to the maximization of the risk-adjusted returns and value of our owned and managed assets. It is our fiduciary duty toward our customers and stakeholders to incorporate ESG issues all along the investment cycle of our past, current and prospective assets.

23 Our commitments

Conquest is keen on committing to participating in industry-led networks and initiatives on responsible investment, as it believes in the mutually beneficial nature of collaboration between industry peers and collective intelligence. In turn, such participation contributes to shape and bring evolutions to its Responsible Investment policy.

Signatory of:



Conquest became a signatory of the United Nations' Principles for Responsible Investment in June 2019. As such, we are committed to meeting our obligations and abide by the following principles:

- | | |
|---|---|
| <p>01 We will incorporate ESG issues into investment analysis and decision-making processes.</p> <p>02 We will be active owners and incorporate ESG issues into our ownership policies and practices.</p> <p>03 We will seek appropriate disclosure on ESG issues by the entities in which we invest.</p> | <p>04 We will promote acceptance and implementation of the Principles within the investment industry.</p> <p>05 We will work together to enhance our effectiveness in implementing the Principle.</p> <p>06 We will each report on our activities and progress towards implementing the Principles.</p> |
|---|---|



We have been a member of France Invest and a signatory of (i) the France Invest Code of Conduct and (ii) the France Invest Gender Equality Charter since 2020.



We have joined the initiative Climat International, endorsed by the UN PRI, since March 2021. Through this membership, Conquest: (i) recognized the adverse effects of the climate change on the global economy, which presents both risks and opportunities for investments, (ii) commits to the objective of the Paris Agreement to limit global warming well below two degrees Celsius, and (iii) commits to actively engage with our portfolio companies to reduce their greenhouse gas emissions.



The Greenfin Label is a label delivered by the French Ministry of Ecological Transition to funds (i) with transparent and sustainable practices and (ii) with an investment objective of enabling the ecological and/or energy transition. Conquest Infrastructure SLP Sustainable 2 has been audited and has received the Greenfin label.

2.4 Application of the United Nations Sustainable Development Goals

At Conquest, we recognize that the United Nations' Sustainable Development Goals provide a global common framework for us as an investor and for our portfolio companies in the definition of our objectives and in our development. As a consequence, we consider the UN SDGs in our responsible investment process to assess the externalities of the potential investments.



Our investment strategy in the activities promoting the energy transition consists in acquiring and developing renewable assets thus increasing the share of renewable energy in the European energy mix.

Possible indicators: MW of renewable energy generation capacity in operation.



Ensuring good work conditions, health and safety of our employees and promoting this value to our portfolio companies is a top priority at Conquest. Companies not respecting this principle may face litigation and reputational risks.

Possible indicators: work-related injuries (lost-time injury frequency rate, near misses...).



Our funds focus on investing in the infrastructure sector, either in businesses or in assets. We provide global commerce with critical infrastructure and drive tomorrow's economy with sustainable power.

Possible indicators: €m capex invested.



For each of our investments, we ensure it benefits to the energy transition and to climate change mitigation. We believe that value creation will be higher for companies that consider climate change in their activities, that reduce their impact or that adapt to climate change.

Possible indicators: amount of CO₂e emissions avoided.



As a developer and operator of infrastructures we want to limit their negative impact on local fauna and flora. We are committed to assess and monitor the potential impacts of our assets and to implement and monitor the appropriate mitigation measures not to harm biodiversity.

Possible indicators: environmental impact assessments performed, mitigants implemented.

2.5 Definition of sustainable investment

As per the sustainability-related disclosures in the financial services sector regulation (SFDR), a sustainable investment:

- must contribute to an environmental or to a social objective,
- without doing significant harm to other sustainable objectives, and
- must be done in a company following good governance practices.

Conquest has defined for its managed funds more precisely what sustainable investment is, in accordance with the principles stated in the regulation.

01 CONTRIBUTION TO A LONG-TERM SUSTAINABLE OBJECTIVE

The underlying activities of a (target or investee) company can contribute to long-term sustainable environmental or social objectives if:

- their activities contribute to one or several Sustainable Development Goals (SDG), or
- their activities are eligible to the EU Taxonomy, or
- their activities are defined as eco-activities by the Greenfin label.

Such contribution must be measured using an adequate KPI (for example, tons of CO₂ equivalent emissions avoided).

In addition, the company's activities must comply with Conquest's exclusion policy detailed below.

02 'DO NOT SIGNIFICANT HARM' OTHER OBJECTIVES

Conquest takes into account Principal Adverse Impacts to ensure that the target or investee company's activities do not significantly harm any of the other sustainable objectives – see section 5 for further information. In order to address the material issues, the adverse impacts reported during the investment process or as part of the yearly reporting process are assessed by Conquest teams and committees against the company's sector of activities, countries of operations, degree of maturity, and improvement plans are implemented.

03 GOOD GOVERNANCE PRACTICES

Governance of a company is reviewed as part of the due diligence work; the following aspects are more specifically assessed:

- sound management of the company, including a review of the roles, responsibilities, decision making process, code of conduct, anti-corruption policy, integration of sustainability topics in the company's governance,
- employee relations, including HR policy, training & development, annual evaluations – reviewed as part of the social aspects of the ESG due diligence,
- remuneration of staff, the company must provide a fair remuneration to its staff, at least equal or above to the legal minimum wage, and
- tax compliance, including review of tax litigations.

In order to address the material stakes, the information reported in the investment process or as part of the yearly reporting process is assessed by Conquest teams and committees against the company's sector of activities, countries of operations, location of its supply chain, degree of maturity, and improvement plans implemented.

2.6 Our exclusion policy

As a responsible investor, Conquest will not invest in assets and businesses that do not contribute to the energy transition, or that do not comply with the 1997 Ottawa Convention and 2008 Oslo Convention, or that are of controversial nature (e.g. weapons, gambling and fossil fuel generation).

2.7 Internal resources

We are committed to allocating adequate and sizeable resources to deploy our Responsible Investment Charter in an effective way.

01 MAINTAIN AND STRENGTHEN OUR INTERNAL CAPABILITIES

In order to deploy its Responsible Investment Policy and to properly integrate sustainability topics, Conquest will endeavour to build, maintain and strengthen over time its internal capabilities. In particular, we will:

- allocate the appropriate level of human and technical resources,
- develop our human capital through training effort of its staff on sustainability-related topics,
- increase our accountability towards our clients through effective and transparent reporting practices,
- engage with and provide continuous support to portfolio companies, and
- contribute to the investment community's collective effort to promote responsible investment.

02 RECEIVING EXTERNAL SUPPORT

When deemed necessary, Conquest may rely on external experts to further strengthen the basis upon which an investment or management decision is made. This may include, but is not limited to, resorting to consulting services to perform independent ESG due diligence reviews along the investment cycle, or to define/review methodologies of calculating relevant ESG key performance indicators.

03 A SOUND GOVERNANCE STRUCTURE TO ENSURE AN EFFICIENT DECISION-MAKING PROCESS

Conquest operates in a global market context whereby rapid and enlightened decision making is crucial.

At Conquest, we believe that a robust governance structure is lean by essence. All investment decisions are documented, motivated and made by a high-level internal Investment Committee, comprising skilled and experienced members. More generally, the Company key decisions are scrutinized by ad hoc committees (Risk & Performance Committee, Executive Committee, Compensation & Benefit Committee, etc).

04 A STRONG EMPHASIS PUT ON TRAINING EFFORT

Training sessions on responsible investment are delivered to our staff on a regular basis and whenever it is deemed necessary. The content of such training programs typically includes, but are not limited to, a presentation

of the driving forces of the green infrastructure, the latest market and regulatory trends around responsible investing, and actions to be taken to further uphold the Policy.

2.8 External communication on responsible investing

As an active asset management firm, Conquest seeks to establish a transparent and constructive dialogue with all its stakeholders through several means:

- as a signatory since June 2019, Conquest submits every year a transparency report to the UN PRI, providing insights on its responsible infrastructure investment activities,
- Conquest is committed to responding to individual queries which may arise from its Limited Partners. This may include open questions or standard ESG questionnaires. Limited Partners' investment preferences are taken into account, and
- as a responsible investment firm, Conquest discloses on its corporate website an annual Responsible Investment report and an up-to-date version of the Responsible Investment Charter. The targeted audience includes the UN PRI, Limited Partners, portfolio assets, and the wide public in general.

Finally, we also consider opportunities to speak in conferences Conquest may benefit from or can bring value to.

3 ESG in energy transition infrastructure asset management

The rationale behind the integration of ESG topics, in the context of energy transition infrastructure investments with underlying assets such as renewable energy plants or EV charging infrastructure is the conciliation of financial performance and non-financial performance.

CLIMATE AND ENVIRONMENT

Conquest investments are made in companies whose underlying assets' operations generate low CO₂ emissions and polluting substances in the air, soil and water, and are managed to limit visual and noise impacts, as well as to optimize consumption of sustainable resources.

We believe that these assets bring their share of contribution to meeting the global imperative to curb global emissions and accelerating the ecological and energy transition towards a greener economy. We consider the incorporation of environmental criteria as instrumental to manage and mitigate:

- risks of non-compliance with applicable environmental legislations, which may lead to the loss of our license-to-operate and unbudgeted costs associated with fines,
- risks stemming from unanticipated changes in environmental regulations (transition climate risks),
- risks stemming from more frequent extreme weather events (physical climate risks), and
- potential adverse consequences on the assets' surroundings, notably on terrestrial biodiversity.

The analysis may also lead to the identification of opportunities which can be seized by the companies to address new segments or markets or adapt their offers and eventually increase their value over time.

SOCIAL

Conquest's investments contribute to the socio-economic development of local communities by promoting employment and supporting better access to critical facilities. Across the entire value chain of our investee companies (sourcing, operation and maintenance), we seek to establish decent and constructive working relationships, managing and mitigating:

- risks relating to the health and safety of persons,
- risks relating to poor human resources practices, and
- risks arising from the potential lack of local acceptance of our projects.

GOVERNANCE

Conquest's projects are set up to comply with local and national applicable laws to avoid fines, penalties and the loss of their license-to-operate. In particular, we endeavor to ensure that relationships with competent authorities and commercial partners are carried out in respect of business ethics rules, such as fair competition, prevention of conflicts of interests, zero-tolerance with regards to corruption and bribery practices.

4 ESG integration in practice

ESG topics are considered all along the investment cycle.

4.1 Pre-investment phase

O1 PRELIMINARY ASSESSMENT AND ESG CHECKLIST

Conquest performs a preliminary assessment of each investment opportunity using a proprietary ESG checklist aimed at identifying the considered projects' main non-financial risks. The ESG checklist includes a series of generated and asset type-based key questions which are crucial to address. A preliminary review of the projects is performed to assist the investment committee's decision in the early process. The ESG checklist is intended to be updated and supplemented on an annual basis to adapt to Conquest's investment profile. Its content has been built with external experts and inspired from globally recognized standards. Below are examples of questions that have been integrated in the ESG checklist.

Environmental questions	<ul style="list-style-type: none"> • Has the entity addressed the following key aspects: permits, environmental setting and technological risks, soil and groundwater contamination? • Does the entity comply with its compliance obligations? • Has the company assessed the impact of its activities on biodiversity? • Has the company assessed the potential impacts of physical and transition climate risks on its activities?
Social questions	<ul style="list-style-type: none"> • Does the entity have a health and safety policy? • Does the entity raise awareness and/or train relevant stakeholders on health and safety-related best practices? • Has the company assessed Human Rights risks in its supply chain? • Does the entity seek to establish local dialogue structures?
Governance questions	<ul style="list-style-type: none"> • Is there an entity-wide Code of Conduct and/or Code of Ethics? Are those documents acknowledged by all relevant stakeholders? Is there training on topics covered by those documents mandatory? • Are the entity's governance bodies (e.g. Board of Directors, Board Committees and Executive Committee) representative of the nature of the business operations (skills, nationality, gender, ownership, etc) • Is or has the entity been experiencing cases of human rights violations?

O2 ESG TECHNICAL DUE DILIGENCE

In order to gain more in-depth knowledge of a contemplated project, an ESG due diligence assessment is performed by Conquest or an appointed external independent consultant. For reasons of time, the full assessment may be performed ex-post, within six months after the beginning of the ownership phase. In any case, some parts of the analysis must be done prior to taking the investment decision – e.g. full analysis of risks and adverse impacts for Article 9 funds under SFDR.

The ESG technical due diligence assessment consists at least of:

- an assessment of sustainability risks and opportunities including a review of the company's governance practices – see section 5 for further information;
- an assessment of Principal Adverse Impacts of investments on sustainability factors – see section 5 for further information; and
- a list of recommendations (the ESG roadmap).

This ESG due diligence assessment serves as a solid basis for discussion during the Investment Committee meetings and during commercial negotiations.

03 ESG CONSIDERATIONS AS PART OF THE INVESTMENT COMMITTEE'S AGENDA

Conquest's Investment Committee has the final say to decide whether an investment case is validated based on the financial and non-financial analysis of the project done by the investment team. Sustainability matters and risks are part of the agenda as any other parameter.

Findings drawn from the ESG checklist and/or the ESG technical due diligence (including analysis of sustainability risks and Principal Adverse Impacts) are presented to the Conquest governance bodies: Risk and Performance Committee and to the Investment Committee. The Investment Committee members assess the results of the ESG analysis in light of Conquest Responsible Investment Policy and of the fund's strategy to make its investment decision. In some instances, the Investment Committee may decide:

- to interrupt or stop the acquisition process;
- to make the investment decision but subject to mitigation actions to be taken prior or after the execution of the investment.

Once an investment project is validated, Conquest approves and starts implementing the defined ESG roadmap.

4.2 Ownership phase

04 ESG ROADMAP

Conquest is active during the ownership phase and follows up on the implementation of an ESG roadmap, which includes timed objectives. The bottom line is to ensure that the externalities of the invested projects are properly managed. ESG portfolio reviews are conducted punctually during the ownership phase.

The implementation of this roadmap is key (i) to take the appropriate actions in relation to the identified opportunities and (ii) to monitor the main points of attention identified during pre-investment stage and make sure they are properly addressed to avoid the occurrence of an ESG controversy.

05 REGULAR DIALOGUE AND ENGAGEMENT

Internal meetings and site visits are organized on a regular basis to ensure effective dialogue with the investee companies and the portfolio asset stakeholders. The bottom line is to build constructive working relationships with all the stakeholders of the projects, as well as monitoring the implementation of the ESG roadmaps.

Regular dialogue with asset stakeholders is key to be able to identify the occurrence of an ESG controversy. A controversy can be identified directly or indirectly:

- during the due diligence,
- through environmental studies conducted over the lifetime underlying assets,
- by the Board of the company,
- by the technical manager of the project who supervises the O&M contractor and monitors the operations onsite,
- by the O&M contractor,;
- by the local authorities,
- by the local citizens and communities.

If an ESG controversy is identified, we will engage with the managers and third parties involved in the day-to-day management of the company or underlying asset to take the appropriate remediation measures. Whenever applicable, we will also inform the local authorities and make sure the remediation measures are acceptable to them. These measures will ultimately be presented to and validated by our Portfolio Management Committee.

06 PERFORMANCE MANAGEMENT

The ESG performance and impact of Conquest's portfolio assets are closely tracked via relevant Key Performance Indicators (KPIs). Among these KPIs, Conquest monitors the evolution of the Principal Adverse Impacts whose aggregation at fund level are presented to Conquest governance bodies to ensure compliance with the funds' strategies over time. Based on this annual analysis, recommendations can be formulated to improve the performance of the investee companies.

The results are periodically reported to customers in an annual ESG report and/or in the fund annual report.

43 Exit phase

07 ESG VENDOR INFORMATION MEMORANDUM

During the exit phase, Conquest includes a note on ESG in the vendor information memorandum. Depending on the context of the transaction process, the preparation of a vendor ESG due diligence may also be conducted.

5 Policy on sustainability risks and Principal Adverse Impacts

5.1 Assessment of sustainability risks

Pursuant to article 3 of the EU Sustainable Finance Disclosure Regulation (“SFDR”), Conquest considers sustainability risks in its investment process and decision. Sustainability risks are defined as “an environmental, social or governance event or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of the investment”. Environmental, climate, social and governance risks are considered – see section 3 for further details.

Conquest assesses sustainability risks as any other risks during the investment process. Sustainability risks are more specifically addressed in the ESG technical due diligence which consists of deep dives into the target investment’s material topics. Its exact scope of work is defined on a case-by-case basis depending on the company’s sector of activities, country of operations, and the location of its supply chain.

This assessment may include site visits, interviews of stakeholders, request for documentary evidence, and a review of publicly available sources of information. Ultimately, a report is issued, presenting the findings (risks, opportunities, mitigation actions in place, post-acquisition action plan, etc). It includes an executive summary whereby a criticality scale ranks the findings based on their probability of occurrence (likelihood) and associated consequences.

		Consequence				
		Trivial	Minor	Moderate	Major	Extreme
Risk likelihood	Rare	Low risk/benefit	Low risk/benefit	Low risk/benefit	Medium risk/benefit	Medium risk/benefit
	Unlikely	Low risk/benefit	Low risk/benefit	Medium risk/benefit	Medium risk/benefit	Medium risk/benefit
	Moderate	Low risk/benefit	Medium risk/benefit	Medium risk/benefit	Medium risk/benefit	High risk/benefit
	Likely	Medium risk/benefit	Medium risk/benefit	Medium risk/benefit	High risk/benefit	High risk/benefit
	Very likely	Medium risk/benefit	Medium risk/benefit	High risk/benefit	High risk/benefit	High risk/benefit

	Low risk/benefit
	Medium risk/benefit
	High risk/benefit

The conclusions of this analysis are presented to the Investment Committee. The Investment Committee members assess the results of the ESG analysis vs. Conquest Responsible Investment Policy and the fund’s strategy and objectives to make the investment decision. In some instances, the Investment Committee may decide:

- to interrupt or stop the acquisition process,
- to make the investment decision subject to mitigation actions being taken prior or after the execution of the investment.

5.2 Assessment of Principal Adverse Impacts on sustainability factors

Pursuant to article 4 of SFDR, Conquest is required to make a “comply or explain” decision whether to consider the Principal Adverse Impacts (PAI) of our investment decisions on sustainability factors (meaning environmental, social and employee matters, respect of human rights, and corruption and anti-bribery matters). Conquest has decided not to consider PAI of its investment decisions on sustainability factors at entity-level, despite considering them at product level for our article 9 products. We do not aggregate PAI at entity-level because of the lack of data consistency between funds, with potential different investment strategies, which may lead to inaccurate consolidation at entity-level. We will reconsider our position every year.

For Article 9 funds under SFDR managed by Conquest, PAI are taken into account at investment level and at product level on two occasions:

- prior to investing to ensure the proposed investment does not significantly harm sustainability objectives,
- for annual reporting purposes to confirm over time the absence of significant adverse impacts on sustainability objectives and/or to reduce them.

Some specific PAI can also be further considered to measure the attainment of the sustainable objective of the fund.

CONSIDERATION OF PAI ON SUSTAINABILITY FACTORS IN THE INVESTMENT PROCESS

Prior to making any investment decision and as part of the ESG technical due diligence, the investment team is required to analyse how the proposed investment may adversely impact sustainability factors which are listed in the table below. Data is reported by the target companies and reviewed by Conquest investment team – and by an external advisor as the case may be.

Non-availability of data: The investment team must use reasonable efforts to obtain the required data, from the sources indicated above. If the data is not reasonably available, that fact shall be recorded instead of the quantitative data point.

Non-relevance of sustainability metrics: Investment teams may conclude, using their reasonable judgment, that a particular metric is not commercially relevant to the assessment of a particular proposed investment, given the asset class of that proposed investment or the proposed investment strategy. Would the investment team reach the conclusion that sustainability metrics are not relevant, such conclusion shall be recorded instead of the quantitative data point.

Recording the sustainability metrics: Having completed the diligence exercise, these data points must be recorded in the investment memo. Such a record will show either:

- the relevant quantitative data point or
- confirmation that the data is not reasonably available or
- conclusion that the metric is not relevant to the proposed investment.

The conclusions of the analysis are thus taken into account by the Investment Committee members to make their investment decision.

CONSIDERATION OF PAI ON SUSTAINABILITY FACTORS IN THE REPORTING PROCESS

Throughout the ownership period, Conquest portfolio monitoring teams gather the same data and KPI from the investee companies in order to continually assess their adverse impacts on sustainability factors and help them to reduce such negative externalities.

Indicator	Detail
Climate and other environment-related indicators	
GHG emissions	Scope 1 carbon emissions: emissions generated from sources that are controlled by the company Scope 2 carbon emissions: emissions from the consumption of purchased electricity, steam, or other sources of energy generated upstream from the company that issues the underlying assets Scope 3 GHG emissions: all indirect emissions that are not covered by points (i) and (ii) that occur in the value chain of the reporting company, including both upstream and downstream emissions, in particular for sectors with a high impact on climate change and its mitigation
Carbon footprint	GHG emissions in proportion of the amount invested
GHG intensity	GHG emissions in proportion of the company's revenues
Exposure to companies active in the fossil fuel sector	Company active in the fossil-fuel sector
Share of non-renewable energy consumption and production	Share of non-renewable energy consumption and non-renewable energy production of the company from non-renewable energy sources compared to renewable energy sources, expressed as a percentage
Energy consumption intensity per high impact sector	Energy consumption in GWh per million E of revenues of the company, per high impact climate sector
Activities negatively affected in biodiversity-sensitive areas	Company's sites/operations located in or near to biodiversity-sensitive areas where its activities negatively affect those areas
Emissions to water	Tons of emissions to water generated by the company per million EUR invested
Hazardous waste ratio	Tons of hazardous waste generated by the company per million EUR invested
Indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters	
Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	Company in violation of the UN Global Compact principles or OECD Guidelines for Multinational Enterprises

Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Lack of policies to monitor compliance with the UN Global Compact principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises
Unadjusted gender pay gap	Average unadjusted gender pay gap
Board gender diversity	Average ratio of female to male board members in the company
Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Company involved in the manufacture or selling of controversial weapons

Additional climate and other environment-related indicators

Non-recycled waste ratio	Tons of non-recycled waste generated by the company per million EUR invested
Natural species and protected areas	<ol style="list-style-type: none"> 1. Company's operations affect threatened species 2. Lack of a biodiversity protection policy covering operational sites owned, leased, managed in, or adjacent to, a protected area or an area of high biodiversity value outside protected areas

Additional indicators for social and employee, respect for human rights, anti-corruption and anti-bribery matters

Number of days lost to injuries, accidents, fatalities or illness	Number of workdays lost to injuries, accidents, fatalities or illness
Lack of a supplier code of conduct	Lack of a supplier code of conduct (against unsafe working conditions, precarious work, child labour and forced labour)
Lack of a human rights policy	Lack of a human rights policy
Lack of anti-corruption and anti-bribery policies	Lack of policies on anti-corruption and anti-bribery consistent with the United Nations Convention against Corruption

