



	Sustainability issues materiality disclosure quality in corporate governance policy	Sustainability/Integrated report BoD sign off	Relevant director's ESG consciousness/competence	BoD's gender diversity	Net Zero Commitment
Weighting	20%	10%	30%	20%	20%
Measure	Stipulated materiality of board policy (usually relevant committee charter) cross-checked against SASB materiality standards relevant to the business	BoD to sign off on Sustainability or Integrated report	Directors on relevant committee that are ESG conscious or competent divided by total number of directors on committee	Balance of men and women on BoD	Comprises the target year of net zero commitment as well as a multiplier (1.2) for disclosed milestones leading up to the target date  Any subsequent year: 2100 - year = x points
Example	3 issues stipulated in policy / 7 Issues material to business  = 43%	Yes = 100%  No = 0%	2 Directors are ESG conscious / 5 Directors on committee  = 40%	Board of 10; 5 men and women  = 100%  ----- 3 women on a board of 10  = 60%  (The maximum score is capped at 100%)	2050 commitment: 2100 – 2050  = 50  2050 commitment with detailed milestones: 50 points x 1.2  = 60  No commitment results in 0 points
Standards	SASB/Value Reporting Foundation	Sustainability/Integrated report	TSBR	Common Narrative + TSBR findings of statistical significance	TSBR