

## Emerging Markets Disclosure Project (EMDP) Scorecard

The EMDP created the following scorecard to assist country teams in prioritizing engagement targets and in assessing their progress in encouraging more transparent reporting practices among companies. In addition, country teams are able to tailor the scorecard to raise other issues of particular importance to their home markets, and a total of 20 points is set aside for this purpose.

Criteria	Maximum Points
<b>Environment</b>	<b>20</b>
<b>Greenhouse gas (GHG) emissions</b> —publishes statement supporting scientific consensus on climate change (1 point); discloses business analysis of risks and opportunities climate change presents to the company (1 point); reports scope one (1 point), scope two (1 point) and/or scope three (1 point) emissions; publishes quantitative targets (1 point)	6
<b>Carbon Disclosure Project (CDP) reporting</b> —responded to current or previous year questionnaire (1 point); made response public (1 point)	2
<b>Energy consumption</b> —discloses policies (1 point); renewable energy purchases/capacity building or green building strategies or certifications (1 point); and quantitative targets (1 point)	3
<b>Water use</b> —publishes policies (1 point); and quantitative targets (1 point)	2
<b>Toxic spills</b> —reports policies (1 point); and quantitative targets (1 point)	2
<b>Recycling</b> —discloses policies g (1 point); and quantitative targets (1 point)	2
<b>Environmental management</b> —describes environmental management system, such as ISO 14001, and any associated certifications and progress on implementation (3 points)	3
<b>Social</b>	<b>20</b>
<b>Human rights standards</b> —discloses policies on fundamental human rights enshrined in the <i>UN Universal Declaration of Human Rights</i> , including bans on child (1 point) and forced labor (1 point); and discrimination based on the following race, color, sex, language, religion, political or other opinion, national or social origin (including indigenous status), property, birth and/or other status (list to be customized by country, up to 3 points)	5
<b>Labor rights standards</b> —publishes policies guaranteeing freedom of association (2 points) and the right to organize or otherwise guaranteeing these rights within the four walls of the factory in countries where such activities are prohibited (2 points)	4
<b>Stakeholder engagement</b> —reports framework to identify stakeholders and manage relationships (2 points); and developments from dialogues with groups (2 points)	4
<b>Health and safety</b> —discloses policies (1 point); reports data on work-related illnesses, injuries and fatalities (1 year = 1 point, 3 years = 1 point and/or five years = 1 point; 3 points total); publishes targets (1 point)	5
<b>Health and safety management</b> —discloses information on health and safety management systems such as OHSAS 18001, including associated certifications and progress on implementation (2 points)	2
<b>Governance</b>	<b>20</b>
<b>Board independence</b> —publishes director conflicts, including business dealings with the company	1
<b>Sustainability oversight</b> —discloses description of the board's role in overseeing the company's stewardship of environmental (3 points) and social (3 points) issues	6
<b>Separate chairman and CEO</b> —publishes policy separating chairman and CEO positions or offers investors a rationale for keeping the positions unified with a schedule for regular review and reassessment (2 points)	2
<b>Board committees</b> —discloses independence of nominations (1 point); audit (1 point) and remuneration (1 point) committees	3
<b>Executive pay</b> —publishes pay links to environmental (2 points) and social (2 points) criteria	4
<b>Ethics/anti-corruption</b> —discloses policy that bans bribery (1 point), coercion/extortion (1 point), fraud (1 point), and bid rigging, collusion, price fixing and other anti-competitive activities (1 point)	4
<b>General</b>	<b>20</b>
<b>Sustainability report</b> —published in the past year (2 points) and audited by a third party (2 points)	4
<b>GRI G3 alignment</b> —issued a GRI report of level A+ (6 points), A (5 points), B+ (4 points), B (3 points), C+(2 points) or C/pre-G-3 (1 point)	6
<b>UN Global Compact</b> —listed as a signatory (1 point)	1
<b>Supply chain compliance</b> discloses policies on supplier compliance with social (1 point), and environmental criteria (1 point); monitoring procedures (1 point); findings from monitoring, audit and enforcement efforts (2 points)	5
<b>Product development</b> —publishes guidelines on product formulations and toxicity or otherwise describes business plans to develop products and/or services that address sustainability challenges (2 points)	2
<b>Management oversight</b> —reports on executives' roles in managing environmental (1 point) and social (1 point) issues	2
<b>Country-specific Indicators (determined by each country team)</b>	<b>20</b>
<b>Total</b>	<b>100</b>