

S&P/Hawkamah ESG Indices *Methodology*

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Table of Contents

Introduction	3
Index Objective	3
Highlights	3
Index Family	3
Partnership	3
Supporting Documents	4
Eligibility Criteria	5
Index Universe	5
Eligibility Factors	5
Index Construction	6
Constituent Selection	6
S&P/Hawkamah ESG Pan Arab Index	6
S&P/Hawkamah ESG UAE Index	6
Constituent Weightings	6
Index Calculations	6
Index Maintenance	7
Reconstitution	7
Additions and Deletions	7
Corporate Actions	7
Ongoing Maintenance	7
Quarterly Updates	7
Currency of Calculation and Additional Index Return Series	8
Base Date and History Availability	8
Index Data	9
Calculation Return Types	9
Index Governance	10
Index Committee	10

Index Policy	11
Announcements	11
Pro-forma Files	11
Holiday Schedule	11
Rebalancing	11
Unexpected Exchange Closures	11
Recalculation Policy	11
Contact Information	11
Index Dissemination	12
Tickers	12
Index Data	12
Web site	12
Appendix I	13
Environmental, Social & Governance (ESG) Scores	13
Appendix II	14
T&D Template for Assessing Conduct on Governance of Pan Arab Companies	14
Appendix III	19
T&D Template for Assessing Environment and Social Conduct (E&S) of Pan Arab Companies	19
Disclaimer	23

Introduction

Index Objective

The S&P/Hawkamah ESG Indices measure the performance of companies in the Pan Arab region selected with environmental, social, and governance (ESG) criteria that also meet the requirements detailed in *Eligibility Criteria*. Index constituents are weighted by ESG score.

Highlights

S&P Dow Jones Indices and Hawkamah (the Institute for Corporate Governance in the MENA region) have joined together to create Environment, Social, and Governance (ESG) indices, the S&P/Hawkamah ESG Indices, for the Pan Arab region. The ESG scores used are compiled by Hawkamah.

Index Family

The index family includes the following:

- **S&P/Hawkamah ESG Pan Arab Index.** The index measures the performance of 50 companies among the highest scoring, by ESG Score, from the largest 150 companies, by float-adjusted market capitalization (FMC), within the S&P Pan Arab Composite Index (the underlying index). Constituents must also satisfy the minimum liquidity eligibility factor defined in *Eligibility Criteria*.
- **S&P/Hawkamah ESG UAE Index.** The index measures the performance of the top 20 companies, by ESG Score, from the S&P UAE Domestic Price Index (the underlying index), that satisfy the minimum liquidity eligibility factor defined in *Eligibility Criteria*.

Partnership

The S&P/Hawkamah ESG indices have been created by S&P Dow Jones Indices and Hawkamah. The ESG score research, score calculation, and management is carried out by Hawkamah; S&P Dow Jones Indices provides the methodology for defining ESG criteria, and developed and calculates the index family.

Supporting Documents

This methodology is meant to be read in conjunction with supporting documents providing greater detail with respect to the policies, procedures and calculations described herein. References throughout the methodology direct the reader to the relevant supporting document for further information on a specific topic. The list of the main supplemental documents for this methodology and the hyperlinks to those documents is as follows:

Supporting Document	URL
S&P Dow Jones Indices' Equity Indices Policies & Practices Methodology	Equity Indices Policies & Practices
S&P Dow Jones Indices' Index Mathematics Methodology	Index Mathematics Methodology
S&P Dow Jones Indices' Float Adjustment Methodology	Float Adjustment Methodology

This methodology was created by S&P Dow Jones Indices to achieve the aforementioned objective of measuring the underlying interest of each index governed by this methodology document. Any changes to or deviations from this methodology are made in the sole judgment and discretion of S&P Dow Jones Indices so that the index continues to achieve its objective.

Eligibility Criteria

Index Universe

At each annual rebalancing, the following indices are constructed from an Eligible Universe consisting of the constituents of an underlying index, as defined below:

S&P/Hawkamah ESG Indices	Underlying Index
S&P/Hawkamah ESG Pan Arab Index	S&P Pan Arab Composite Index
S&P/Hawkamah ESG UAE Index	S&P U.A.E. Domestic Price Index

For information on an underlying index, please refer to the respective index methodology, available at www.spdji.com.

Eligibility Factors

As of each rebalancing reference date, stocks must meet the following to be eligible for index inclusion.

Liquidity. Stocks must have a 12 months average daily value traded (ADVT) of US\$ 100,000.

Listing. Stocks must trade on the following exchanges to be eligible for each index:

- **S&P/Hawkamah ESG Pan Arab Index:** stocks must trade on an exchange in the Pan Arab region.
- **S&P/Hawkamah ESG U.A.E. Index:** stocks must trade on a U.A.E. exchange.

Non-Zero IWF. Stocks must have an IWF (Investible Weight Factor) greater than zero.

Multiple Classes of Stock

All publicly listed multiple share class lines are eligible for index inclusion, subject to meeting the eligibility criteria. All eligible share classes from a company are assigned identical ESG Scores, while market capitalization eligibility is based on the entire company through combining the multiple eligible share classes.

For more information regarding the treatment of multiple share classes, please refer to Approach A within the Multiple Share Classes section of the S&P Dow Jones Indices' Equity Indices Policies & Practices Methodology.

Index Construction

Constituent Selection

At each annual rebalancing each index is constructed according to the following process:

S&P/Hawkamah ESG Pan Arab Index

1. Eligible companies are ranked by FMC, with the largest 150 selected.
2. The 150 companies are ranked in descending order by ESG Score.
3. The top 40 companies, by ESG score, are selected, followed by any existing index constituents ranked 41-60 and subject to a maximum of 15 companies from each country, until the target constituent count of 50 is met.
4. If the target constituent count of 50 has still not been met, non-constituents are selected in descending order by ESG score rank until the target constituent count is met, subject to the per country maximum constituent constraint from step 3 .

S&P/Hawkamah ESG UAE Index

1. Eligible companies are ranked in descending order by ESG score.
2. The top 20 companies, by ESG score, are selected and form the index.

If two companies have identical ranks/scores, priority is given to existing index constituents.

Where both or neither company is an existing index constituent, the larger company, by FMC, is selected.

Constituent Weightings

The indices are weighted by company ESG score. At each annual rebalancing, the weight of the company in an index is defined as the company's ESG score divided by the total sum of the ESG scores of all constituents.

Index Calculations

The index is calculated by means of the divisor methodology used in most S&P Dow Jones Indices equity indices.

For more information on the index calculation methodology for Non-Market Capitalization Weighted Indices, please refer to S&P Dow Jones Indices' Index Mathematics Methodology.

Index Maintenance

Reconstitution

The indices reconstitute annually, effective after the close of the last business day of November. The rebalancing reference date is the last business day in September.

Quarterly Review. Additionally, on a quarterly basis index constituents are reviewed by Hawkamah for any ESG-related controversies, which could warrant a change in their score. Hawkamah uses any and all publicly available information to carry out the review. A company's updated score is reviewed to determine its revised rank based on the previous rebalancing and the company is replaced by the highest-ranking non-constituent if it no longer ranks high enough to be retained, using the rank buffer for existing constituents. The reference date for the quarterly review is the last business day of January, April, and July. Any changes as a result of the review are effective after the close of the last business day in February, May, and August.

Additions and Deletions

Additions. Except for spin-offs, no stocks are added to the indices between rebalance dates. Spinoffs are added to all indices where the parent security is a constituent at a zero price at the market close of the day before the ex-date (with no divisor adjustment) and are reviewed for eligibility at the subsequent annual rebalancing.

Deletions. If a stock is dropped from an underlying index, it is removed from the S&P/Hawkamah ESG Indices at the subsequent annual rebalancing. Between rebalance dates, a stock can be deleted from an index due to corporate events such as mergers, takeovers, de-listings, suspensions, spin-offs/demergers, or bankruptcies. Companies removed due to corporate events are not replaced.

Corporate Actions

For more information on Corporate Actions, please refer to the S&P Dow Jones Indices' Equity Indices Policies & Practices Methodology.

Ongoing Maintenance

Index constituents are drawn from the underlying index or component indices. Specific changes to index constituents, such as share changes, Investable Weight Factor (IWF) changes, dividend distributions, and price adjustments, follow the policies of the underlying index.

For more information on Share Updates, Float Adjustment, and IWFs, please refer to S&P Dow Jones Indices' Equity Indices Policies & Practices Methodology and S&P Dow Jones Indices' Float Adjustment Methodology.

The indices are reviewed on an ongoing basis to account for corporate events such as mergers, takeovers, delistings, suspensions, spin-offs/demergers, or bankruptcies. Changes to index composition and related weight adjustments are made as soon as they are effective. These changes are typically announced prior to the implementation date.

Quarterly Updates

Changes to a constituent's shares and IWF as a result of the quarterly updates are effective after the close on the third Friday in March, June, September, and December.

Currency of Calculation and Additional Index Return Series

The S&P/Hawkamah ESG Pan Arab Index is calculated in U.S. dollars. The S&P/Hawkamah ESG U.A.E Index is calculated in U.S. dollars and U.A.E. Dirham.

WM/Reuters foreign exchange rates are taken daily at 04:00 PM London Time and used in the calculation of index. These mid-market fixings are calculated by The WM Company based on Reuters data and appear on Reuters pages WMRA.

In addition to the indices detailed in this methodology, additional return series versions of the indices may be available, including, but not limited to: currency, currency hedged, decrement, fair value, inverse, leveraged, and risk control versions. For a list of available indices, please refer to [S&P DJI's All Indices by Methodology Report](#).

For information on various index calculations, please refer to S&P Dow Jones Indices' Index Mathematics Methodology.

Base Date and History Availability

Index history availability, base dates, and base values are shown in the table below.

Index	Launch Date	First Value Date	Base Date	Base Value
S&P/Hawkamah ESG Pan Arab Index	01/31/2011	11/30/2007	11/30/2007	1000
S&P/Hawkamah ESG UAE Index	04/20/2020	11/30/2005	11/30/2005	1000

Index Data

Calculation Return Types

S&P Dow Jones Indices calculates multiple return types which vary based on the treatment of regular cash dividends. The classification of regular cash dividends is determined by S&P Dow Jones Indices.

- Price Return (PR) versions are calculated without adjustments for regular cash dividends.
- Gross Total Return (TR) versions reinvest regular cash dividends at the close on the ex-date without consideration for withholding taxes.
- Net Total Return (NTR) versions, if available, reinvest regular cash dividends at the close on the ex-date after the deduction of applicable withholding taxes.

In the event there are no regular cash dividends on the ex-date, the daily performance of all three indices will be identical.

For a complete list of indices available, please refer to the daily index levels file (“SDL”).

For more information on the classification of regular versus special cash dividends as well as the tax rates used in the calculation of net return, please refer to S&P Dow Jones Indices’ Equity Indices Policies & Practices Methodology.

For more information on the calculation of return types, please refer to S&P Dow Jones Indices’ Index Mathematics Methodology.

Index Governance

Index Committee

The indices are managed by the S&P/Hawkamah Index Committee. The Index Committee meets regularly. At each meeting, the Index Committee reviews pending corporate actions that may affect index constituents, statistics comparing the composition of the index to the market, companies that are being considered as candidates for addition to the index, and any significant market events. In addition, the Index Committee may revise index policy covering rules for selecting companies, treatment of dividends, share counts or other matters.

S&P Dow Jones Indices considers information about changes to its indices and related matters to be potentially market moving and material. Therefore, all Index Committee discussions are confidential.

S&P Dow Jones Indices' Index Committees reserve the right to make exceptions when applying the methodology if the need arises. In any scenario where the treatment differs from the general rules stated in this document or supplemental documents, clients will receive sufficient notice, whenever possible.

In addition to the daily governance of indices and maintenance of index methodologies, at least once within any 12-month period, the Index Committee reviews the methodology to ensure the indices continue to achieve the stated objectives, and that the data and methodology remain effective. In certain instances, S&P Dow Jones Indices may publish a consultation inviting comments from external parties.

For information on Quality Assurance and Internal Reviews of Methodology, please refer to S&P Dow Jones Indices' Equity Indices Policies & Practices Methodology.

Index Policy

Announcements

All index constituents are evaluated daily for data needed to calculate index levels and returns. All events affecting the daily index calculation are typically announced in advance via the Index Corporate Events report (.SDE), delivered daily to all clients. Any unusual treatment of a corporate action or short notice of an event may be communicated via email to clients.

Press releases are posted on our Web site, www.spdji.com, and are released to major news services.

Pro-forma Files

In addition to the corporate events file (.SDE), S&P Dow Jones Indices provides constituent pro-forma files each time the indices rebalance. The pro-forma file is typically provided daily in advance of the rebalancing date and contains all constituents and their corresponding weights and index shares effective for the upcoming rebalancing. Since index shares are assigned based on prices prior to the rebalancing, the actual weight of each stock at the rebalancing differs from these weights due to market movements

Please visit www.spdji.com for a complete schedule of rebalancing timelines and pro-forma delivery times.

Holiday Schedule

The indices are calculated daily, throughout the calendar year. The only days an index is not calculated are on days when all exchanges where an index's constituents are listed are officially closed.

A complete holiday schedule for the year is available at www.spdji.com.

Rebalancing

The Index Committee may change the date of a given rebalancing for reasons including market holidays occurring on or around the scheduled rebalancing date. Any such change will be announced with proper advance notice where possible.

Unexpected Exchange Closures

For information on Unexpected Exchange Closures, please refer to S&P Dow Jones Indices' Equity Indices Policies & Practices Methodology.

Recalculation Policy

For information on the recalculation policy, please refer to S&P Dow Jones Indices' Equity Indices Policies & Practices Methodology.

For information on Calculations and Pricing Disruptions, Expert Judgment and Data Hierarchy, please refer to S&P Dow Jones Indices' Equity Indices Policies & Practices Methodology.

Contact Information

For questions regarding an index, please contact: index_services@spglobal.com.

Index Dissemination

Index levels are available through S&P Dow Jones Indices' Web site at www.spdji.com, major quote vendors (see codes below), numerous investment-oriented Web sites, and various print and electronic media.

Tickers

The table below lists headline indices covered by this document. All versions of the below indices that may exist are also covered by this document. Please refer to [S&P DJI's All Indices by Methodology Report](#) for a complete list of indices covered by this document.

Index	Return Type	Bloomberg	RIC
S&P/Hawkamah ESG Pan Arab Index (USD)	Price Return	SPHMPAUP	--
	Total Return	SPHMPAUT	--
S&P/Hawkamah ESG UAE Index (AED)	Price Return	SPHMUEAP	.SPHMUEAP
	Total Return	SPHMUEAT	.SPHMUEAT
	Net Total Return	SPHMUEAN	.SPHMUEAN
S&P/Hawkamah ESG UAE Index (USD)	Price Return	SPHMUEUP	.SPHMUEUP
	Total Return	SPHMUEUT	.SPHMUEUT
	Net Total Return	SPHMUEUN	.SPHMUEUN

Index Data

Daily constituent and index level data are available via subscription.

For product information, please contact S&P Dow Jones Indices, www.spdji.com/contact-us.

Web site

For further information, please refer to S&P Dow Jones Indices' Web site at www.spdji.com.

Appendix I

Environmental, Social & Governance (ESG) Scores

All companies in the selection universe are subjected to a screening process which incorporates ESG criteria against which the company's disclosure practices are evaluated; i.e., the Transparency & Disclosure (T&D) methodology. There are two categories, one focusing on environment & social indicators and the other focusing on corporate governance indicators. The environment & social screens are based on output obtained from the mapping of Global Reporting Initiative (GRI), Global Compact (GC) and Sustainable Development Goal (SDG).¹

The evaluation process seeks information relating to companies' disclosure of the ESG screen indicators available in the public domain, such as a company's annual report, Web site, press releases, and/or the disclosures made on stock exchanges. The final aim is to determine whether a company has made transparent disclosures in such documents on any of the indicators that are part of the ESG screening system. The list of criteria is covered under Appendices I, II, and III.

In cases where a company publicly discloses a well-known indicator the company receives a score of one; if there is no public disclosure the company receives a score of zero. Similarly, public disclosure of an 'extra-point' indicator results in a score of three; non-disclosure again results in a score of zero. The process ultimately yields a score, or an evaluation, for each of the companies in the universe, which is the sum total of all the question scores.

¹ The Global Reporting Initiative (GRI) is a network-based organization that pioneered the world's most widely used sustainability reporting framework. GRI's core goals include the mainstreaming of disclosure on environmental, social and governance performance. GRI's Reporting Framework is developed through a consensus-seeking, multi-stakeholder process. Participants are drawn from global business, civil society, labor, academic, and professional institutions.

The United Nations Global Compact (GC) is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with 10 universally accepted principles in the areas of human rights, labor, environment, and anti-corruption.

Appendix II

T&D Template for Assessing Conduct on Governance of Pan Arab Companies

Ownership Structure and Shareholder Rights

Shareholder Capital

Disclosure of:

1. The number of issued and outstanding ordinary shares disclosed.
2. The number of issued and outstanding other shares disclosed (preferred nonvoting).
3. The par value of each ordinary share disclosed.
4. The identity of the largest shareholder.
5. The identity of holders of all large stakes (blocking $> 25\%$, controlling $> 50\%$).
6. The identity of shareholder holding at least 25% of voting shares in total.
7. The identity of shareholders holding at least 50% of voting shares in total.
8. The identity of shareholders holding at least 75% of voting shares in total.
9. The number and identity of shareholders each holding more than 10%.
10. Shareholding in the company by individual senior managers.
11. Shareholding in the company by individual directors.
12. The description of share classes provided.
13. A review of shareholder by type.
14. Cross-ownership.

Extra Point Question

Disclosure that:

1. Company's articles of association or by-laws are accessible over the Web.

Shareholder rights

Disclosure of:

1. The contents of any corporate governance charter or code of best practices.
2. Existence of a Code of business conduct and ethics.
3. The contents of the Code of business conduct and ethics.
4. The changes in company's articles of association.
5. The existence of voting rights for each voting or nonvoting share.
6. The transparency of the way that shareholders nominate directors to the board.
7. The transparency of the way by which shareholders convene an extraordinary general meeting.
8. The transparency of the procedure for initiating inquiries with the board.

9. The transparency of the procedure for putting forward proposals at shareholders meetings.
10. A formalized dividend policy.
11. The existence of a review of the last shareholders meeting.
12. Full general shareholders meeting (GSM) minutes.
13. The existence of a calendar of important shareholders dates.

Financial and Operational Information

Financial Information

Disclosure of:

1. The company's accounting policy.
2. The accounting standards it uses for its accounts.
3. Whether the accounts meet local accounting standards.
4. Annual financial statements according to an internationally recognized accounting standard (IFRS/U.S. GAAP).
5. Notes to annual financial statements according to IFRS/U.S. GAAP.
6. Independent auditor's report with regard to annual financial statements according to IFRS/U.S. GAAP.
7. Unqualified (clean) audit opinion with regard to annual financial statements according to IFRS/U.S. GAAP.
8. Disclosure of related party transactions (RPTs): sales to/purchases from, payables to/receivables from related parties.
9. Indication that RPTs are made on market or non-market terms.
10. Interim (quarterly or semiannual) financial statements according to an internationally recognized accounting standard (IFRS/U.S. GAAP).
11. Notes to such financial statements.
12. Whether these financial statements are audited or at least reviewed.
13. A basic earnings forecast of any kind.
14. A detailed earnings forecast.
15. Financial information on a quarterly basis.
16. Segment analysis (results broken down by business line).
17. Revenue structure (detailed breakdown).
18. Cost structure (high degree of detail).
19. The name of company's auditing firm.
20. A copy of the auditor's report.
21. How much the company pays in audit fees to the auditor.
22. Non-audit fees paid to the auditor.
23. Whether there are consolidated financial statements or whether only the parent or holding company is audited.
24. Methods of asset valuation.
25. Information about the method of calculating fixed-asset depreciation.

26. A list of affiliates in which the company holds a minority stake.
27. The ownership structures of affiliates.

Extra Point Questions

Disclosure that:

1. Company's independent auditor reports directly to an independent audit committee (at least 66% independent).
2. Auditor does not also provide non-audit services greater in value than 25% of total audit fees.
3. Auditor does not provide any non-audit services.

Operational Information

Disclosure of:

1. Details of the kind of business the company engages in.
2. Output in physical terms (values of sales for services sector companies).
3. Characteristics of fixed assets employed.
4. Efficiency indicators.
5. Any industry-specific ratios.
6. A discussion of corporate strategy.
7. Any plans for investment in the coming years.
8. Detailed information about investment plans in the coming years.
9. An output forecast of any kind.
10. An overview of trends in its industry.
11. The market share for any or all of the company's businesses.

Board and Management Structure and Process

Board and Management Information

Disclosure of:

1. The list of board members (names).
2. Details about directors other than name and title.
3. Details about other employment and position of independent directors.
4. Details about the directors' previous employment and positions.
5. When each director joined the board.
6. A named chairman listed.
7. Details about the chairman, other than name and title.
8. Details about role of the Board of Directors at the company.
9. A list of matters reserved for the board.
10. A list of board committees.
11. Names of all members of each existing committee.
12. Whether there are internal audit functions besides the Audit Committee.

13. Attendance record for board meetings.
14. The list of senior managers not on the Board of Directors.
15. The backgrounds of senior managers.
16. The non-financial details of the CEO's contract.
17. The number of shares held in other affiliated companies by managers.

Extra Point Questions

Disclosure that:

1. Independent directors constitute more than 33% of the board.
2. Independent directors constitute more than 50% of the board.
3. Independent directors constitute more than 67% of the board.

(Note here the incremental build-up of points if all three are answered positively, which is another way to provide weightings of independence. This should be regardless of whether or not the CEO is also Chairman)

4. Board size is no less than 7 and no more than 18.
5. CEO and Chair is not the same person.
6. Voting in AGM's takes place by poll rather than by a show of hands.
7. Audit committee is over 50% independent.
8. Audit committee is at least 66% independent.
9. Audit committee is 100% independent.
10. Nomination or governance committee is over 50% independent.
11. Nomination or governance committee is at least 66% independent.
12. Nomination or governance committee is 100% independent.
13. Compensation committee is over 50% independent.
14. Compensation committee is at least 66% independent.
15. Compensation committee is 100% independent.
16. A risk management committee exists at the board level.
17. No directors sit on more than 3 other public company boards.
18. All board members have attended more than 75% of board meetings.
19. All board members have attended more than 90% of board meetings.
20. Board conducts regular self-evaluation.
21. Independent board members regularly meet together independently of the company's executive management.
22. Board meets more than 4 times per year.

Board and management remuneration

Disclosure of:

1. The decision-making process for directors' pay.
2. The specifics of directors' pay, including the salary levels.

3. The form of directors' salaries, such as whether they are in cash or shares.
4. The decision-making process for determining managerial (not board) pay.
5. The specifics of senior management (not board) pay, such as salary levels and bonuses.
6. Performance related indicators guiding senior management compensation.

Extra Point Question

Disclosure that:

1. Board has a formal training program for directors or provides external training.

Business Ethics and Corporate Responsibility

Corporate Governance

Disclosure of:

1. Policy and procedures on whistle blowing.
2. Policy and procedures on insider trading.
3. Contribution to political parties.

Corruption

Disclosure of:

1. Disclosure on policy and procedures on bribery and corruption.

Leadership

Disclosure of:

1. Stated commitment to recognize corporate responsibility standards.
2. CEO statement regarding corporate governance.
3. CEO statement regarding corporate responsibility/CSR.
4. Signatory to recognized global CSR conventions (e.g. Global Compact, Global Sullivan).

Business Ethics

Disclosure of:

1. Publication of CSR report.
2. CSR report audited or independently assured.
3. Report under GRI framework.
4. Social and environmental performance in operational MD&A or operational analysis.

Appendix III

T&D Template for Assessing Environment and Social Conduct (E&S) of Pan Arab Companies

Environment

Environmental Pollution

Disclosure of:

1. Emissions of greenhouse gases.
2. Emissions of ozone-depleting substances.
3. NO_x, SO_x, and other emissions.
4. Physical or regulatory risks associated with climate change.
5. Policy on management of emissions or regulatory risks associated with climate change.

Extra Point Question

Disclosure of:

1. Defined targets relating to emission.
2. A committed carbon credit program.

Natural Resources Use

Disclosure of:

1. Energy consumption broken down by primary energy source.
2. Use of renewable resources of energy.
3. Total energy saved due to conservation and efficiency improvements.
4. Initiatives to reduce energy consumption or energy audit.
5. Defined targets relating to energy conservation.
6. Type of raw materials used.
7. Percentage of materials used that are recycled.
8. Initiatives to improve efficiency of material usage.
9. Policies/Initiatives for management of water use.
10. Total water used.
11. Total water used by source.
12. Policy/initiatives taken for management of hazardous waste.
13. Policy for management of (waste) water discharged.

Extra Point Question

Disclosure of:

1. Production of energy efficient products (e.g. solar panels).

Social**Management Policy and Performance Indicators****Disclosure of:**

1. Information relating to product life cycle.
2. Incidents of, and fines or non-monetary sanctions for, non-compliance with applicable environmental regulations.
3. Environmental impact of type of transportation used for logistical purposes.
4. Explicit environmental policy.
5. Efforts to preserve biodiversity (e.g. plantation of tree).
6. Management system/certification regarding environmental practices (that is status on ISO 14001 certification).
7. Policy on disaster management.

Extra Point Question**Disclosure of:**

1. EMS in all location/ facilities and 100 % ISO 14001 certification.

Employees**Employee Relations/Job Creation****Disclosure of:**

1. Programs for career development.
2. Initiatives to involve employees in decision making (including intra-management level communication etc.).
3. Information on policy/rules relating to non-financial benefits to employees (including housing etc.).
4. Information on policy/rules relating to healthcare.
5. Policy/Rules relating to employee separation and lay off.
6. Policy/Rules for profit sharing (stock options etc.) with lower management/employee.

Labor Rights**Disclosure of:**

1. Management system/certification regarding employment and labor practices (that is status on SA 8000 certification).
2. Policy on code of conduct for protecting human rights.
3. Initiatives to enforce the above policy.
4. Number of strikes/ lockouts and the number of employees involved.

Extra Point Question

Disclosure of:

1. SA 8000 certification at all locations/facilities.
2. Reference to ILO core convention in code of conduct.
3. Code of conduct applies to supply chain as well.

Employee Health & Safety (H&S)**Disclosure of:**

1. Explicit health and safety policy.
2. Incidents of work related injury/ accidents.
3. Initiatives on employee health and safety.
4. Dissemination of health based knowledge and training including awareness about HIV/AIDS.
5. Management system/certification regarding health and safety practices (that is status on OHSAS 18000 certification).

Extra Point Question**Disclosure of:**

1. OHSAS 18000 certification at all locations/facilities.

Equal Opportunity**Disclosure of:**

1. Explicit statement about equal opportunity employer (gender, caste, religion etc.).
2. The gender breakdown of total workforce.
3. Number of employees by ethnicity or caste (whatever applicable).
4. Initiatives for promoting employment of women and/or disabled people.
5. Policy on discrimination in employment/treatment of employees affected with HIV aids.
6. Policy/Rules to address incidence of sexual harassment and recourse.

Extra Point Question**Disclosure of:**

1. The Board of Directors has an independent women director.

Union Relations**Disclosure of:**

1. Number or percentage of employees that are unionized.

Community**Human Rights****Disclosure of:**

1. Policy or code of conduct on addressing human rights (e.g. child labor, forced labor, bonded labor, etc.).

Community Investment

Disclosure of:

1. Explicit policy/statement regarding community investment.
2. Initiatives on community awareness or education.
3. Company participation in public-private initiatives for community development.
4. Description/Amount of total contributions/donations to charitable initiatives (health, education etc.).

Customers/Product

Product Safety

Disclosure of:

1. Policy/procedures on recall of product.

Anti-trust

Disclosure of:

1. Policies covering fair practices and monopolistic practices.

Customer Outreach and Product Quality

Disclosure of:

1. Annual expenditure incurred on customer awareness initiatives.
2. Number of customer satisfaction surveys conducted in a year.
3. Mechanism for redressing grievances and feedback from customer.
4. Policy/procedures for protection of customer confidentiality/privacy.
5. Procedures and programs for adherence to laws, standards, and voluntary codes related to marketing communications including advertising, promotion and sponsorship.
6. Policy/procedures on customer education regarding product/service provided.
7. Management system/certification regarding product quality (status on ISO 9000/Six sigma).

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