



Scoring Framework for

The ESG Due Diligence and Transparency Report on
Extractive Commodity Trading



A. Human Rights

A.1.1 The company commits to respect human rights, in line with the UN Guiding Principles on Business and Human Rights

a. Does the company publicly disclose a formal commitment, that is endorsed by senior management, to respect internationally recognised human rights?

- 1 point** The company publicly discloses a commitment that is formal and endorsed.
- 0.5 point** The company publicly discloses a commitment, but the commitment is not formal or is not endorsed.

b. Is the commitment in line with the UN Guiding Principles on Business and Human Rights?

- 1 point** The commitment is in line with the UN Guiding Principles on Business and Human Rights.
- 0.5 point** The commitment is in line with the UN Guiding Principles on Business and Human Rights, but this commitment is not formal or not endorsed.

c. Does the company define its expectations of its employees in its commitment?

- 1 point** The company defines expectations of its employees in the commitment.
- 0.5 point** The company defines expectations of its employees in the commitment, but this commitment is not formal or not endorsed.

A.2.1 The company publicly discloses the countries from where it sources or through which it transports or trades mineral resources

a. Does the company publicly disclose the countries from where it sources commodities?

- 1 point** The company discloses countries from where it sources mineral resources.
- 0.5 point** The company discloses only some countries from where it sources mineral resources OR the company discloses only the continents or regions from where it sources mineral resources and at least one country is mentioned.

b. Does the company publicly disclose the countries through which it transports commodities?

- 1 point** The company discloses countries through which it transports mineral resources.
- 0.5 point** The company discloses only some countries through which it transports mineral resources OR the company discloses only the continents or regions through which it transports mineral resources and at least one country is mentioned.

c. Does the company publicly disclose the countries where its trading transactions take place?

- 1 point** The company discloses countries where it trades mineral resources.
- 0.5 point** The company discloses only some countries where it trades mineral resources OR the company discloses only the continents or regions where it trades mineral resources and at least one country is mentioned.



A.2.2 The company has a system in place to identify any producing or transit country in its supply chain that should be considered as high-risk

a. Does the company have a system to identify any high-risk producing countries ?

1 point The company has a system in place to identify any producing country in its supply chain that should be considered as high-risk.

0.5 point The company mentions to have such a system OR there is indirect evidence of such a system (list of high-risk countries) OR the company provides evidence of only one or more isolated cases of having identified producing countries in its supply chain that should be considered as high-risk.

b. Does the company have a system to identify any high-risk transit countries?

1 point The company has a system in place to identify any transit country in its supply chain that should be considered as high-risk.

0.5 point The company mentions to have such a system OR there is indirect evidence of such a system (list of high-risk countries) OR the company provides evidence of only one or more isolated cases of having identified transit countries in its supply chain that should be considered as high-risk.

c. Does the company have a system to verify the origin of all the commodities it purchases from high-risk areas?

1 point The company has a system to verify the origin of all the commodities it purchases from high-risk areas.

0.5 point The company mentions to have such a system OR the company has a system to verify the origin of all the commodities it purchases from high-risk areas, but only for some commodities.

A.3.1 The company sets expectations for its suppliers regarding prevention of their involvement in human rights abuses

a. Does the company require its suppliers to comply with the company's human rights policies and procedures?

1 point The company requires its suppliers to comply with its human rights policies and procedures or to adopt similar policies and procedures.

0.5 point The company mentions it is the case.

b. Does the requirement address prevention of security-related human rights abuses?

1 point The requirement addresses prevention of security-related human rights abuses.

0.5 point The company mentions it is the case.

c. Are these requirements included in the company's supplier contracts?

1 point The company discloses the contractual clause that includes these requirements.

0.5 point The company mentions it is the case.



A.3.2 The company has systems in place to identify and assess the risks of human rights abuses in its supply chain

a. Does the company have a system to identify high-risk suppliers?

1 point The company has a system to identify high-risk suppliers.

0.5 point The company mentions to have such a system OR there is indirect evidence of such a system (a list of high-risk suppliers is disclosed) OR the company provides only one or more examples of having identified high-risk suppliers.

b. Does the company have a system to conduct site assessments for high-risk suppliers?

1 point The company has a system to conduct site assessments for high-risk suppliers.

0.5 point The company mentions to have such a system OR there is indirect evidence of such a system (data on site assessments conducted is disclosed) OR the company provides only one or more examples of having conducted site assessments of high-risk suppliers.

c. Does the company's systems include the commissioning of third-party audits of high-risk suppliers?

1 point The company's systems include the commissioning of third-party audits of high-risk suppliers.

0.5 point The company mentions it is the case OR the company provides only one or more examples of having commissioned third-part assessments of high-risk suppliers.

A.3.3 The company has a system in place to prevent and mitigate human rights abuses in its supply chain

a. Does the company have a system to engage with its suppliers as needed to ensure their compliance with the company's human rights policies and practices?

1 point The company has a system to engage with its suppliers.

0.5 point The company mentions to have such a system OR the company provides only one or more examples of having engaged with its suppliers.

b. Does the company have a system to ensure that potentially-affected stakeholders have been engaged in assessing and addressing the risks of human rights abuses?

1 point formal 'system' documents OR detailed description

0.5 point The company mentions to have such a system OR the company provides only one or more examples of potentially-affected stakeholders having been engaged by its suppliers.

c. Does the company publicly disclose its supplier contractual provisions that state the actions that will be taken in the case of supplier non-compliance with the company's human rights policies and practices?

1 point The company publicly discloses the relevant contractual provision.

0.5 point The company publicly discloses the relevant contractual provision, but it does not cover all of the company's activities or it is limited to specific human rights.



A.4.1 The company tracks and publicly reports its performance on supply chain human rights' risk assessment and mitigation

a. Does the company track and publicly report on the extent of implementation of its system(s) to assess the risks of human rights abuses in its supply chain?

1 point The company publicly reports on the extent of implementation of its system(s).

0.5 point The company makes a brief mention of the extent of implementation of its system(s) OR the company provides only one or two examples of implementation.

b. Does the company publicly report on steps taken to manage risks regarding human rights abuses in its supply chain?

1 point The company publicly reports on steps taken to manage risks regarding human rights abuses in its supply chain.

0.5 point The company makes a brief mention of steps taken OR the company provides only one or two examples of steps taken.

c. Does the company undertake review(s) of its performance on human rights due diligence?

1 point The company discloses the number of reviews conducted within the assessment period OR the company provides a detailed description of one review that has been conducted.

0.5 point The company makes a brief mention of review(s) that has been conducted OR the company only mentions it conducts such reviews.

A.5.1 The company has a grievance mechanism in place to enable individuals or groups to raise concerns and seek remedy for negative human rights impacts associated with its activities

a. Does the company have a grievance mechanism in place?

1 point There is evidence of dedicated channels to raise concerns and the company provides a description of the mechanism in place.

0.5 point There is evidence of dedicated channels to raise concerns but no description of mechanism in place.

b. Does the company take steps to inform employees about the grievance mechanism procedures?

1 point The grievance mechanism procedures are explained on the grievance webpage (or similar) and are easily accessible to employees.

0.5 point NA

c. Does the company take steps to inform external stakeholders about the grievance mechanism procedures?

1 point The company takes steps to inform external stakeholders about the grievance mechanism procedures.

0.5 point The grievance mechanism procedures are explained on the grievance webpage (or similar) and are easily accessible to external stakeholders.



A.5.2 The company tracks and publicly reports on the functioning and uptake of its grievance mechanism

a. Does the company track and publicly report data on the number of complaints received through its grievance mechanism?

1 point The company discloses data on the number of human rights complaints received through its grievance mechanism.

0.5 point NA

b. Does the company track and publicly report data on the location and nature of these complaints?

1 point The company discloses data on the location and nature of these complaints.

0.5 point The company discloses data on the location or on the nature of these complaints.

c. Do these data include information on the actions taken in response to the complaints raised?

1 point The data includes information on the actions taken in response to the complaints raised.

0.5 point The company mentions it takes actions OR the company very briefly mentions the actions taken.



B. Corporate Governance

B.1.1 The company commits to prevent all forms of bribery and corruption

a. Does the company publicly disclose a formal commitment, that is endorsed by senior management, to prevent all forms of bribery and corruption?

1 point The company publicly discloses a commitment that is formal and endorsed and the commitment covers all forms of bribery and corruption.

0.5 point The company publicly discloses a commitment that covers all forms of bribery and corruption, but the commitment is not formal or not endorsed OR the company publicly discloses a commitment that is formal and endorsed, but the commitment does not cover all forms of bribery and corruption.

b. Does the company define its expectations towards its employees in its commitment?

1 point The company defines its expectations towards its employees in its commitment with sufficient details.

0.5 point The company defines in general terms its expectations towards its employees in its commitment OR the company provides evidence qualifying for a score of 1, but the company scored 0.5 under a).

c. Does the company operationalise its commitment by providing regular training to its employees on anti-bribery and corruption?

1 point The company provides training to its employees on anti-bribery and corruption.

0.5 point The company makes a mention of training on anti-bribery and corruption OR the company provides evidence qualifying for a score of 1, but the company scored 0.5 under a).

B.1.2 The company has systems in place to operationalise its commitment to prevent and address all forms of bribery and corruption

a. Does the company have a system in place for reporting violations of its anti-bribery and corruption policy?

1 point There is evidence of dedicated channel(s) to report violations.

0.5 point The company mentions the existence of such a system.

b. Does the company define consequences for employees who violate its anti-bribery and corruption policy?

1 point The company defines in a formal document the consequences for employees who violate its anti-bribery and corruption policy.

0.5 point The company informally mentions the consequences for employees who violate its anti-bribery and corruption policy.

c. Does the company specify that it will ensure non-retaliation for any employees who report violations of its anti-bribery and corruption policy?

1 point The company specifies in a formal document that it will ensure non-retaliation for employees who report violations.

0.5 point The company informally mentions that it will ensure non-retaliation for employees who report violations.



B.1.3 The company has a compliance officer/function with a formal mandate and seniority to address anti-bribery and corruption

a. Does the company have a compliance officer/function with a formal mandate to address anti-bribery and corruption?

1 point The company has a compliance officer/function with a formal mandate to address anti-bribery and corruption.

0.5 point na

b. Is the compliance officer a senior manager?

1 point The compliance officer is a senior manager.

0.5 point na

c. Does the compliance officer have direct access to the board of directors?

1 point The compliance officer has a direct access to the board of directors.

0.5 point Na

B.1.4 The company tracks and publicly reports annually on its performance on anti-bribery and corruption

a. Does the company track and publicly report annually on the number of confirmed incidents and ongoing legal cases of bribery and corruption?

1 point The company reports on the number of confirmed incidents and ongoing legal cases of bribery and corruption for at least two consecutive years.

0.5 point The company reports on the number of any confirmed incidents or any ongoing legal cases OR the company reports on the number of confirmed incidents and ongoing legal cases, but only for one year.

b. Does the company track and publicly report on the location and nature of confirmed incidents and ongoing legal cases of bribery and corruption?

1 point The company reports on the location and nature of confirmed incidents and ongoing legal cases of bribery and corruption.

0.5 point The company reports on the location or the nature of confirmed incidents and ongoing legal cases OR the company reports on the location and the nature of confirmed incidents or ongoing legal cases.

c. Does the company publicly report annually on the actions taken in response to any confirmed incidents and ongoing legal cases of bribery and corruption?

1 point The company reports annually on the actions taken in response to any confirmed incidents and ongoing legal cases of bribery and corruption.

0.5 point The company briefly reports on the actions taken OR the company mentions it takes actions.



B.2.1 The company has an independent and accountable Board of Directors

a. Does the company publicly disclose the names, and backgrounds of each of its Board Directors?

1 point The company publicly discloses the names and backgrounds of each of its Board Directors.

0.5 point The company publicly discloses the names but not the backgrounds of each of its Board Directors OR qualifies for 1, but not for all Board Directors .

b. Is the position of Board Chair held by someone other than the current CEO?

1 point The position of Board Chair is held by someone other than the current CEO.

0.5 point NA

c. Do at least half of the Board members hold no current position in company management?

1 point At least half of the Board members hold no current position in company management.

0.5 point NA

B.2.2 The company has systems in place to hold individual board directors and senior managers accountable for responsible business conduct on ESG issues, including anti-bribery and corruption

a. Has the company defined clear roles and responsibilities for individual board directors or senior managers regarding responsible business conduct on ESG issues, including anti-bribery and corruption?

1 point The company has defined clear roles and responsibilities.

0.5 point The roles or responsibilities are vaguely defined OR qualifies for 1 score but does not include explicitly corruption.

b. Does the company integrate ESG issues, including anti-bribery and corruption, into the variable remuneration of senior managers?

1 point The company integrates ESG issues, including anti-bribery and corruption, into the variable remuneration of senior managers.

0.5 point Qualifies for 1 score but does not include explicitly corruption.

c. Does the company publicly disclose the specific ESG issues discussed by its oversight body/ies?

1 point The company discloses the specific ESG issues discussed by its oversight body/ies.

0.5 point The company provides a general overview of ESG issues discussed by its oversight body/ies.



B.3.1 The company publicly discloses its lobbying practices

a. Does the company publicly disclose the subject matter and outcome sought of its lobbying activities?

1 point The company discloses the subject matter and outcome sought of its lobbying activities.

0.5 point The company only makes a brief mention of the subject matter OR qualifies for 1 but only for some countries

b. Does the company publicly disclose the names of its lobbyists (individuals; not industry association memberships)?

1 point The company discloses the names of its lobbyists.

0.5 point The company discloses the names of its lobbyists for some countries only.

c. Does the company publicly disclose the names of officials or institutions being lobbied?

1 point The company discloses the names of officials or institutions being lobbied.

0.5 point The company discloses the names of officials or institutions being lobbied for some countries only.

B.4.1 The company publicly discloses information on its corporate governance and ownership

a. Does the company publicly disclose the name of its parent company (if any)?

1 point The company discloses the name of its parent company OR there is no parent company.

0.5 point NA

b. Does the company publicly disclose the country of registration of its parent company (if any)?

1 point The company discloses the country of registration of its parent company OR there is no parent company.

0.5 point NA

c. Does the company publicly disclose the ultimate beneficial owner(s) of its parent company (or of the company itself if no parent company)?

1 point The company discloses the ultimate beneficial owner(s) of its parent company (or of the company itself if no parent company).

0.5 point The company discloses only some of the ultimate beneficial owner(s) of its parent company (or of the company itself if no parent company).



B.4.2 The company publicly discloses information on its corporate structure and jurisdictions

a. Does the company publicly disclose the name of all entities (including subsidiaries, affiliates, joint-ventures and holdings) in which it has a material interest?

1 point The company discloses the name of all entities in which it has a material interest.

0.5 point The company discloses the name of some of the entities in which it has a material interest.

b. Does the company publicly disclose its level of ownership of all entities (including subsidiaries, affiliates, joint-ventures and holdings) in which it has a material interest?

1 point The company discloses its level of ownership of all entities in which it has a material interest.

0.5 point The company discloses its level of ownership of some of its entities in which it has a material interest.

c. Does the company publicly disclose the countries of registration of each entity (including subsidiaries, affiliates, joint-ventures and holdings) in which it has a material interest?

1 point The company discloses the countries of registration of each entity in which it has a material interest.

0.5 point The company discloses the countries of registration of some of the entities in which it has a material interest.

B.4.3 The company publicly discloses basic information about the scale of its business

a. Does the company publicly disclose its total annual turnover?

1 point The company discloses its total annual turnover (related to trading activities).

0.5 point NA

b. Does the company publicly disclose the annual volume traded per extractive commodity?

1 point The company discloses the annual volume traded per extractive commodity.

0.5 point The company discloses the annual volume traded per extracted commodity, for some commodities only.

c. Does the company publicly disclose its total number of employees?

1 point The company discloses its total number of employees (related to trading activities).

0.5 point NA



B.4.4 The company publicly discloses basic information about its greenhouse gas emissions

a. Does the company publicly disclose a formal commitment, endorsed by senior management, to reduce its greenhouse gas emissions in line with international agreements?

1 point The company discloses a commitment that is formal and endorsed and this commitment is in line with international agreements.

0.5 point The company discloses a commitment, but the commitment is not formal or is not endorsed OR The company discloses a commitment that is formal and endorsed, but this commitment is not in line with international agreements.

b. Does the company publicly disclose the target(s) it has set on reducing its greenhouse gas emissions?

1 point The company discloses the target(s) it has set on reducing its greenhouse gas emissions.

0.5 point NA

c. Does the company publicly disclose data on its greenhouse gas emissions?

1 point The company discloses scope 1 and scope2 data on its greenhouse gas emissions, covering all of its activities.

0.5 point The company discloses scope 1 and scope2 data on its greenhouse gas emissions, covering only some of its activities OR the company discloses scope 1 or scope2 data on its greenhouse gas emissions.



C. Financial Flows

C.1.1 The company commits to avoid aggressive tax planning

a. Does the company publicly disclose a formal commitment, that is endorsed by senior management, to avoid aggressive tax planning?

1 point The company publicly discloses a commitment that is formal and endorsed.

0.5 point The company publicly discloses a commitment, but the commitment is not formal or not endorsed.

b. Does the commitment apply to all of the Group's tax jurisdictions?

1 point The commitment applies to all of the Group's tax jurisdictions.

0.5 point The company provides evidence qualifying for a score of 1, but the company scored 0.5 under a).

c. Does the commitment cover transfer pricing, including a reference to the arm's length principle ?

1 point The commitment covers transfer pricing, including a reference to the arm's length principle.

0.5 point The commitment covers transfer pricing, but does not include a reference to the arm's length principle OR the company provides evidence qualifying for a score of 1, but the company scored 0.5 under a).

C.1.2 The company publicly discloses its tax transparency approach

a. Does the company publicly disclose its approach to tax transparency?

1 point The company publicly discloses its approach to tax transparency.

0.5 point The company makes only a brief mention of its approach.

b. Does the company publicly disclose its strategy on its presence in any low-tax jurisdictions?

1 point The company publicly discloses its strategy on its presence in any low-tax jurisdictions.

0.5 point The company makes only a brief mention of its strategy.

c. Does the company publicly disclose its purposes for using any Special Purpose Vehicles?

1 point The company discloses its purposes for using any Special Purpose Vehicles, disaggregated by SPV.

0.5 point The company makes only a brief mention of its purpose for using Special Purpose Vehicles.



C.1.3 The company publicly discloses the taxes it pays.

a. Does the company publicly disclose its overall effective tax rate?

1 point The company discloses its overall effective tax rate.

0.5 point NA

b. Does the company publicly disclose the taxes it pays, on a country-by-country basis for all jurisdictions where it has registered entities?

1 point The company discloses the taxes it pays, on a country-by-country basis for all jurisdictions where it has registered entities.

0.5 point the company disclose the taxes it pays, on a country-by-country basis for some of the jurisdictions where it has registered entities.

c. Does the company publicly disclose any tax benefits and tax holidays received in all tax jurisdictions where it has registered entities?

1 point The company discloses any tax benefits and tax holidays received in all tax jurisdictions where it has registered entities.

0.5 point The company discloses limited information on any tax benefits and tax holidays received in some of the tax jurisdictions where it has registered entities.

C.2.1 The company publicly discloses all commercial monetary payments made to governments and SOEs in the 1st trades from EITI countries

a. Does the company publicly disclose all monetary payments to governments and SOEs of any EITI countries, disaggregated by seller, contract or sale?

1 point The company discloses all monetary payments to governments and SOEs of any EITI countries, disaggregated by seller, contract or sale.

0.5 point The company discloses all monetary payments to governments and SOEs of any EITI countries, aggregated by country.

b. Does the company publicly disclose the product type and volumes received from governments and SOEs against these payments, disaggregated by seller, contract or sale?

1 point The company discloses the product type and volumes received from governments and SOEs against these payments, disaggregated by seller, contract or sale.

0.5 point The company discloses the product type and volumes received from governments and SOEs against these payments, aggregated by country.

c. Does the company publicly disclose, for each sale, information on the nature of the contract (i.e. spot or term) and date of sale?

1 point disclosure, for each sale, of information on the nature of the contract and date of sale

0.5 point disclosure for each sale of nature or date of sale



C.2.2 The company publicly discloses all commercial monetary payments to governments and SOEs in the 1st trades from non-EITI countries

a. Does the company publicly disclose all monetary payments to governments and SOEs of any non-EITI countries, in aggregated form?

- 1 point** The company discloses all monetary payments to governments and SOEs of any non-EITI countries, in aggregated form.
- 0.5 point** The company discloses some monetary payments to governments and SOEs of non-EITI countries, in aggregated form.

b. Does the company publicly disclose the product type and volumes, in aggregated forms, for all payments to governments and SOEs of any non-EITI countries?

- 1 point** The company discloses the product type and volumes in aggregated forms for all payments to governments and SOEs of any non-EITI countries.
- 0.5 point** The company discloses the product type and volumes in aggregated forms for some of the payments to governments and SOEs of non-EITI countries.

c. Has the company formally committed to engage with governments and SOEs in non-EITI countries to encourage disclosure of disaggregated data on payments to governments and SOEs?

- 1 point** The company made a formal commitment.
- 0.5 point** The company made an informal commitment.

C.2.3 The company publicly discloses information on all swap and resource-backed loan agreements currently in place with governments and SOEs in EITI countries

a. Does the company publicly disclose the value of all swap and resource-backed loan agreements currently in place with governments and SOEs of any EITI countries, disaggregated by recipient?

- 1 point** The company discloses the value of all swap and resource-backed loan agreements currently in place with governments and SOEs of any EITI countries, disaggregated by recipient.
- 0.5 point** The company discloses the value of all swap and resource-backed loan agreements currently in place with governments and SOEs of any EITI countries, aggregated by country OR qualifies for 1 score, but only for some countries or some commodities.

b. Does the company publicly disclose the product type and volumes received from governments and SOEs in all current swap and resource-backed loan agreements, disaggregated by agreement?

- 1 point** The company discloses the product type and volumes received from governments and SOEs in all current swap and resource-backed loan agreements, disaggregated by agreement.
- 0.5 point** The company discloses the product type and volumes received from governments and SOEs in all current swap and resource-backed loan agreement, aggregated by country OR qualifies for 1 score but only for some countries or some commodities.

c. Does the company publicly disclose, for each current agreement, information on the terms and date of the agreement?

- 1 point** The company discloses, for each current agreement, information on the terms and date of the agreement.
- 0.5 point** The company discloses, for each current agreement, information on the terms or the date of the agreement.



C.2.4 The company publicly discloses information on all swap and resource-backed loan agreements currently in place with governments and SOEs in non-EITI countries

a. Does the company publicly disclose the value of all swap and resource-backed loan agreements currently in place with governments and SOEs of non-EITI countries, in aggregated form ?

1 point The company discloses the value of all swap and resource-backed loan agreements currently in place with governments and SOEs of non-EITI countries, in aggregated form.

0.5 point Qualifies for 1 score, but only for some countries or some commodities.

b. Does the company publicly disclose, in aggregated form, the product type and volumes received from governments and SOEs of non-EITI countries in all current swap and resource-backed loan agreements?

1 point The company discloses, in aggregated form, the product type and volumes received from governments and SOEs of non-EITI countries in all current swap and resource-backed loan agreements.

0.5 point Qualifies for 1 score, but only for some countries or some commodities.

c. Has the company formally committed to engage with governments and SOEs in non-EITI countries to encourage disclosure of disaggregated data on swap and resource-backed loan agreements?

1 point The company made a formal commitment.

0.5 point The company made an informal commitment.

C.3.1 The company commits to support the public disclosure of the contracts it has with SOEs and governments relating to the purchase of extractive commodities.

a. Does the company publicly disclose a formal commitment, that is endorsed by senior management, to support the disclosure of the contracts it has with SOEs and governments relating to the purchase of extractive commodities?

1 point The commitment is formal and endorsed.

0.5 point The commitment is not formal or not endorsed.

b. Does the company's commitment on supporting contracts disclosure cover contracts related to swap agreements and resource-backed loans?

1 point The commitment covers contracts related to swap agreements and resource-backed loans.

0.5 point The company provides evidence qualifying for a score of 1, but the company scored 0.5 under a).

c. Does the company's commitment on supporting contracts disclosure cover all countries from which it purchases commodities and/or establishes swap agreements or resource-backed loans?

1 point The commitment covers all relevant countries.

0.5 point The company provides evidence qualifying for a score of 1, but the company scored 0.5 under a).



C.3.2 The company publicly discloses contracts it has with SOEs and governments relating to the sale of the state's share of production

a. Where legal and contractual conditions allow, does the company publicly disclose the names of SOE and government counterparties with which it has established contracts relating to the sale of the state's share of production?

1 point The company publicly discloses all the names of SOE and government counterparties with which it has established contracts.

0.5 point The company publicly discloses some of the names of SOE and government counterparties with which it has established contracts.

b. Where legal and contractual conditions allow, does the company publicly disclose the main terms and conditions, disaggregated by contract, of the contracts it has with SOEs and governments relating to the sale of the state's share of production?

1 point The company publicly discloses the main terms and conditions, disaggregated by contract of all the contracts it has with SOEs and governments.

0.5 point The company publicly discloses the main terms and conditions, disaggregated by contract of some of the contracts it has with SOEs and governments.

c. Where legal and contractual conditions allow, does the company publicly disclose full-text documents of any contracts it has with SOEs and governments relating to the sale of the state's share of production?

1 point The company publicly discloses full-text documents of any contracts it has with SOEs and governments.

0.5 point The company publicly discloses full-text documents of some of the contracts it has with SOEs and governments.

C.4.1 The company sets expectations and requirements for its suppliers regarding preventing and addressing their involvement in illicit financial flows

a. Does the company publicly disclose its expectations for its suppliers regarding their compliance with its policies and procedures on preventing and addressing illicit financial flows?

1 point The company publicly discloses its expectations for its suppliers.

0.5 point The company makes a brief mention of its expectations for its suppliers OR qualifies for 1 score, but only for some activities.

b. Does the company embed in its suppliers contracts its expectations for its suppliers on preventing and addressing illicit financial flows cover?

1 point The company discloses the contractual clause that includes these expectations.

0.5 point The company mentions it is the case.

c. Do the company's expectations for its suppliers cover risks of money laundering, bribery and tax evasion?

1 point The company's expectations for its suppliers covers risks of money laundering, bribery and tax evasion.

0.5 point The company's expectations for its suppliers covers only two of the three, but at least corruption.



C.4.2 The company assesses its suppliers' compliance on preventing and addressing their involvement in illicit financial flows and acts on the results of its assessments

a. Does the company have a system to assess its suppliers' compliance with its policies and procedures on preventing and addressing illicit financial flows?

- 1 point** The company has a system to assess its suppliers' compliance with its policies and procedures on preventing and addressing illicit financial flows.
- 0.5 point** The company mentions it is the case OR the company provides only one or more examples of having assessed its supplier's compliance.

b. Does the company have a system to engage with suppliers that are non-compliant with its policies and procedures on preventing and addressing illicit financial flows, to seek to improve their performance?

- 1 point** The company has a system to engage with suppliers.
- 0.5 point** The company mentions it is the case OR the company provides only one or more examples of having assessed its supplier's compliance.

c. Does the company publicly disclose its supplier contractual provisions that state the actions that will be taken in the case of supplier non-compliance with the company's policies and practices on illicit financial flows?

- 1 point** The company publicly discloses its supplier contractual provision.
- 0.5 point** The company mentions that its suppliers' contracts include such a provision.

C.4.3 The company tracks and publicly reports annually on its performance in preventing and addressing illicit financial flows in its supply chain

a. Does the company track and publicly report on the extent of implementation of its system(s) to prevent and address illicit financial flows in its supply chain?

- 1 point** The company publicly reports on the extent of implementation of its system(s) over successive time periods.
- 0.5 point** The company makes a brief mention of the extent of implementation of its system(s) OR the company provides only one or two examples of implementation.

b. Does the company track and publicly report on actions taken to prevent and mitigate the risks of illicit financial flows in its supply chain?

- 1 point** The company publicly reports on actions taken to prevent and mitigate the risks of illicit financial flows in its supply chain over successive time periods.
- 0.5 point** The company makes a brief mention of actions taken OR the company provides only one or two examples of actions taken OR qualifies for 1 score, but only for some commodities

c. Does the company undertake review(s) of its performance in preventing and addressing illicit financial flows in its supply chain?

- 1 point** The company discloses the number of reviews conducted within the assessment period OR the company provides a detailed description of one review that has been conducted.
- 0.5 point** The company makes a brief mention of review(s) that has been conducted OR the company only mentions it conducts such reviews.



D.1.1 The company commits to avoid, minimise and address any adverse environmental impacts it contributes to, directly or indirectly

a. Does the company publicly disclose a formal commitment, that is endorsed by senior management, to avoid, minimise and address any adverse environmental impacts it contributes to?

1 point The commitment is formal and endorsed and it encompasses the mitigation hierarchy approach.

0.5 point The commitment is not formal or not endorsed OR the commitment is formal and endorsed but it does not encompass the mitigation hierarchy approach.

b. Does the commitment cover direct (company-related) and indirect (supply chain-related) adverse environmental impacts?

1 point The commitment covers direct and indirect adverse environmental impacts.

0.5 point The commitment covers only direct or indirect adverse environmental impacts OR the company provides evidence qualifying for a score of 1, but the company scored 0.5 under a).

c. Has the company assigned senior management or board-level responsibilities and accountability for carrying out this commitment?

1 point The company has a senior management level and/or Board level function responsible for carrying out this commitment and there is detailed information on its actual scope, role and accountability

0.5 point The company briefly mentions a function at the senior management level and/or Board level for carrying out this commitment, but does not provide any additional information OR the company provides evidence qualifying for a score of 1, but the company scored 0.5 under a).

D.2.1 The company sets expectations for its suppliers regarding prevention, avoidance and mitigation of environmental risks

a. Does the company require its suppliers to have established an environmental policy commitment?

1 point The company formally requires its suppliers to have established an environmental policy commitment.

0.5 point The company mentions it requires its suppliers to have established an environmental policy

b. Does the company require its suppliers to have developed and implemented an environmental management system?

1 point The company formally requires its suppliers to have developed and implemented an environmental management system.

0.5 point The company mentions it requires its suppliers to have developed and implemented an environmental management system.

c. Are these requirements included in the company's supplier contracts?

1 point The company includes in its suppliers' contracts both of these requirements.

0.5 point The company includes in its suppliers' contracts requirements related to environmental policy OR requirements related to environmental management system.



D.2.2 The company has systems in place to identify and assess environmental risks in its supply chain

a. Does the company have a system in place to assess its suppliers' compliance with the expectations set on preventing, avoiding and mitigating environmental risks?

1 point The company has a system in place to assess its suppliers' compliance with the expectations set on preventing, avoiding and mitigating environmental risks.

0.5 point The company mentions to have such a system OR the company provides only one or more examples of having assessed its suppliers' compliance.

b. Does the company have a system to engage with its suppliers as needed to ensure their compliance with the expectations set on avoiding, minimising and addressing environmental risks?

1 point The company has a system to engage with its suppliers.

0.5 point The company mentions to have such a system OR the company provides only one or more examples of having engaged with its suppliers.

c. Does the company publicly disclose its supplier contractual provision that states the actions that will be taken in the case of supplier non-compliance?

1 point The company publicly discloses its supplier contractual provision.

0.5 point The company mentions that its supplier contract includes such a provision.